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July 7, 1997

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Mr. William F. Caton  
Acting Secretary  
Federal Communications Commission  
1919 M Street, N.W. - Room 222  
Washington, D.C. 20554

FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF THE SECRETARY

Re: In the Matter of the Universal Service Joint Board, **CC Docket No. 96-45**  
Notice of Ex Parte Presentation

Dear Mr. Caton:

At the request of FCC staff NECA is providing the attached information which prices out the impact of a limitation on the level of corporate operations expenses resulting from revisions to 47 C.F.R. § 36.621.

The information consists of a description of the analysis performed and the underlying methodology and assumptions. Attachment 1 shows the impacts on the level of corporate operations expenses for those exchange carrier study areas whose calculation of study area loop costs would be impacted by the change in the aforementioned rule. Attachment 2 compares the USF expense adjustments resulting from the corporate operations expense limitation to those filed by NECA with the Commission as part of its Annual Submission of USF Data on October 1, 1996.

In accordance with Commission rules I am submitting two copies of this notice to the Office of the Secretary. Please acknowledge receipt hereof by affixing a notation on a duplicate copy of this letter furnished herewith for such purposes and remitting same to the bearer.

Sincerely,

Robert Haga

enc.

cc: Chuck Keller

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## IMPACT ANALYSIS REVISIONS TO §36.621

### **Introduction**

The FCC in its May 8, 1997 Order in CC Docket 96-45 revised the methodology for calculation of exchange carrier loop costs by placing a limit on the level of Total Corporate Operations Expenses reported in Accounts 6710 and 6720. Specifically, revisions to 47 C.F.R. §36.621 limit the per loop per month assignment of the expenses reported for these accounts. This report contains an analysis of the impacts of the limitation on these accounts, based on the application of the new rule to the underlying data used to compute the current exchange carrier loop costs and USF expense adjustment levels.<sup>1</sup>

### **Summary of Results**

Based on an analysis of cost company data using the methodology described below, the net result of the Commission's limitation on Corporate Operations Expenses reduces the Universal Service fund expense adjustment levels for cost companies by approximately \$36.4 million. Two hundred and forty-five cost company study areas would have their Corporate Operations Expenses limited, including 216 current USF recipients. The impacted study areas that qualified previously for Universal Service expense adjustments would experience a reduction in funding of approximately \$47.2 million. The National Average Cost per Loop would decrease by \$1.52 to \$246.91 as a result of the limitation on these expenses. As a result of this decrease in the national average, carriers who previously received USF expense adjustments and were not impacted by the corporate operations expense limitation would experience an increase in their high cost funding. In total, these companies would experience an increase in expense adjustment levels of approximately \$10.8 million.

### **Assumptions and Methodology**

#### Assumptions

In performing its analysis, NECA was required to make certain assumptions regarding the intended performance of the Commission's rule modification:

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<sup>1</sup> This analysis compares the effects of the limitation on cost companies to the data provided by NECA in its Annual Submission of USF Data to the Commission on October 1, 1996.

- The total company corporate operations expense are the amounts to be limited.
- NECA used total loops to determine both the per loop and the annual cap on corporate operations expenses. (This was done to ensure consistency in the development of the study area loop costs (i.e., the total company costs for each category of expense are first assigned to the loop using allocation factors based on C&WF Category 1 and Switching Category 4.13 investment to total investment, then summed and divided by TOTAL LOOPS to establish an average cost per loop). Subscriber loops, (Category 1.3 or USF Loops) are used solely for developing the level of expense adjustment to which a qualified company is entitled)). Figure 1 displays for companies with fewer than 20,000 loops the per line per month results of the application of the rule limiting corporate operations expenses. Figure 2 displays the annual limitation on expenses associated with each of the line size companies from Figure 1.<sup>2</sup>
- Because the Benefits portion of Corporate Operations expenses are treated separately in the current USF Loop Cost algorithm, NECA modified lines 19 and 21 of the loop cost algorithm to ensure that the limitation on the accounts in question properly reflects a limitation of the benefits for these accounts as well.

#### Methodology

NECA, in a LOTUS spreadsheet, performed the following steps in applying the limitation on Corporate Operations expenses using the Official View Data for cost companies for the year ending 12/31/95<sup>3</sup>:

1. Sequence the data file from high to low on USF Loops
2. Create a new field (TOTAL ACTUAL) and sum accounts 6710 Total and 6720 Total
3. Calculate monthly corporate operations expenses per loop by dividing new field from #2 above by total loops (D060) and divide by 12 months
4. Create another new field (IMPUTED) and impute maximum allowable annual corporate operations expense based on line size formula and DL060 loops multiplied by twelve months.
5. In another new field (ADJUSTMENT) and subtract the imputed amount from the actual. (For any company whose actual corporate operations are less than the imputed amount, a negative value will result) Re-sequence the file on this field from low to high and zero out all negative values.

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<sup>2</sup> NECA's analysis reveals that the Commission's formula for study areas with fewer than 10,000 lines permits study areas having between 3,500 and 9,999 USF loops to include more total annual corporate operations expenses than a company having 10,000 lines.

<sup>3</sup> Universal Service Fund 1996 Submission of 1995 Data, NECA Annual Data Submission October 1, 1996, Diskette 1 of 5.

6. In another new field (TOTAL ADJUSTED) subtract the adjustment field from the actual. The resulting values in this field become the replacement for total corporate operations expense in the USF algorithm.
7. Modify the USF algorithm at line 19 by replacing the corporate operations calculation (DL535+DL550-DL540-DL555) with the results from #6 above (NOTE- benefits amounts for these accounts are now reflected in algorithm line 19 at their capped level.
8. Modify line 21 of the algorithm to reflect the fact the benefits associated with the corporate operations expense accounts are now included in line 19 of the algorithm as a result of step 7 above. Subtract DL540 and DL555 from DL600.

Performing these steps will produce a study area cost per loop for each company that limits corporate operations expenses consistent with the assumptions indicated above.

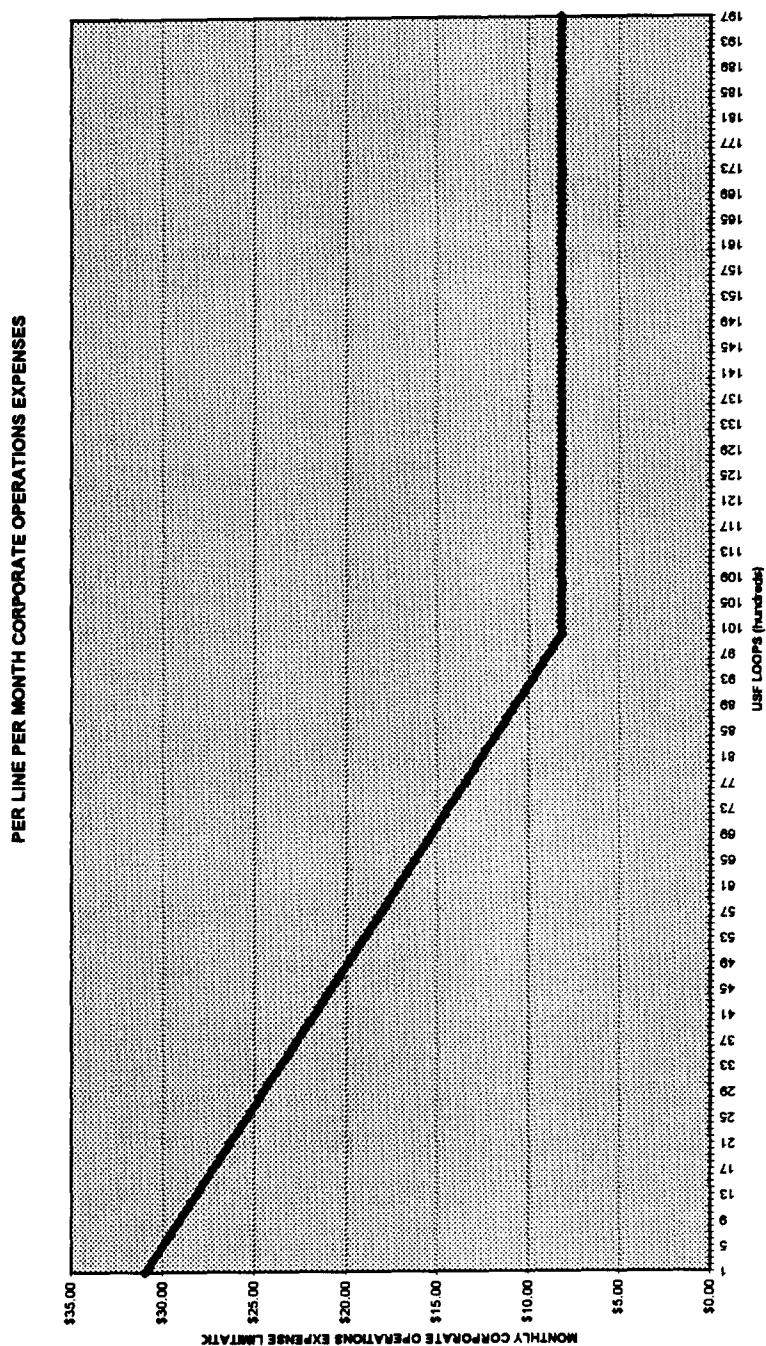
Once new study area costs per loop were developed, it was necessary to recompute the national average cost per loop. Subsequent to calculating the new national average, revised study area USF expense adjustments were calculated consistent with §36.631.

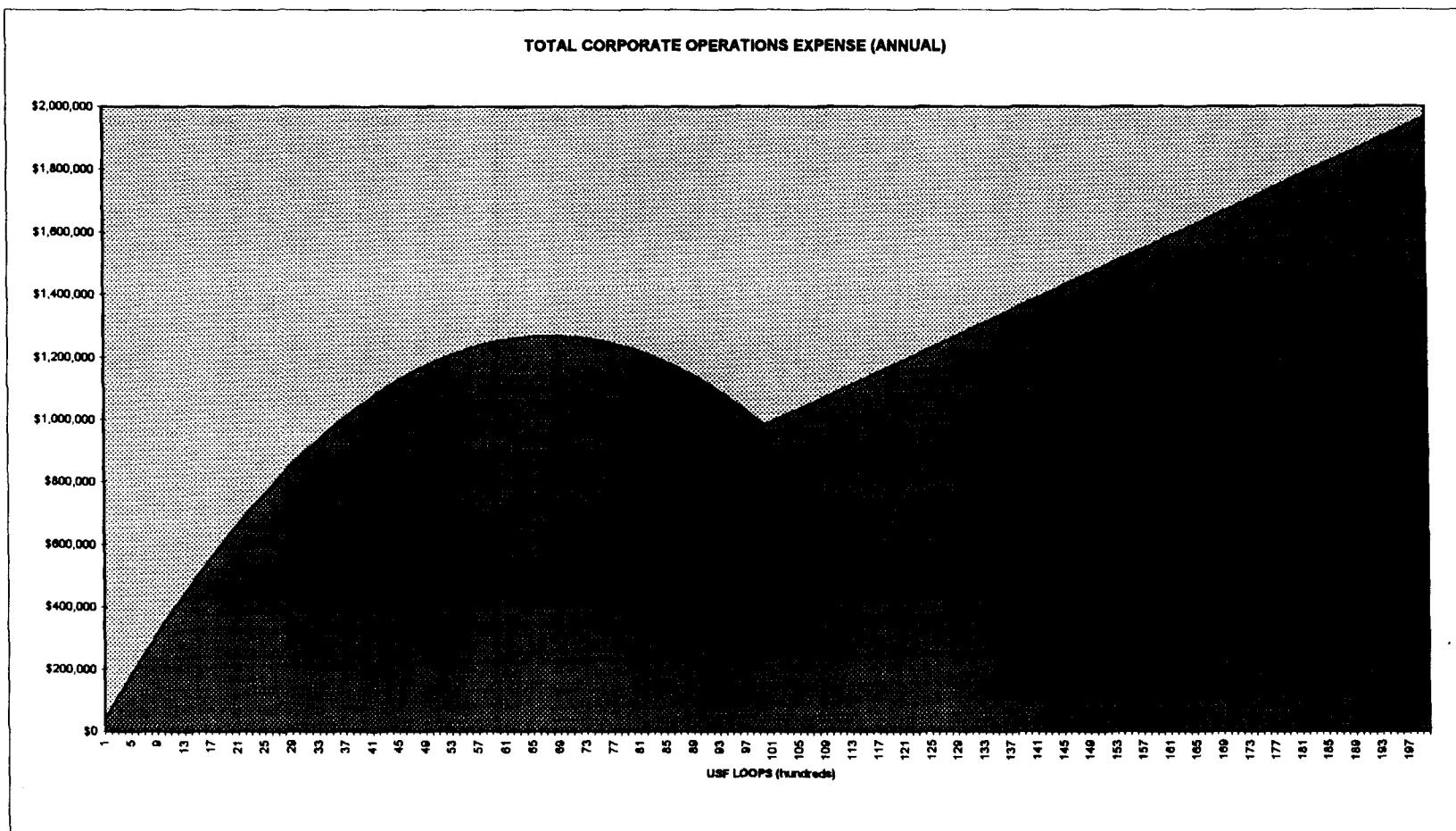
## Results

The following attachments summarize the impacts of the limitation on Corporate Operations expenses at the total company level:

- A. Study Areas Impacted by the Limitation (sequenced by largest to smallest limitation on annual corporate operations expense).
- B. Loop Cost and Expense Adjustment Impact (sequenced by largest reduction in USF Expense Adjustment to largest increase in USF Expense Adjustment).

FIGURE 1



**FIGURE 2**

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	TOTAL CORP OPS	CORP OPS/LOOP/MO.	IMPUTED CORP OPS	IMPUTED/LP CORP OPS	CORP OPS ADJUSTMENT
155130	NY	1	NEW YORK TEL.	11070129	10,777,412	\$1,150,673,170.00	\$8.66	\$1,087,972,278.12	\$8.19	\$62,700,891.88
135200	CT	2	SOUTHERN NEW ENGLAND TEL.	2015573	1,904,430	\$256,832,425.00	\$10.62	\$198,090,514.44	\$8.19	\$58,741,910.56
305062	OH	2	CINCINNATI BELL-OHIO	769226	729,358	\$121,062,735.00	\$13.12	\$75,599,531.28	\$8.19	\$45,463,203.72
250293	AL	2	GTE SOUTH INC.-AL	149923	144,633	\$25,681,030.00	\$14.27	\$14,734,432.44	\$8.19	\$10,946,597.56
542308	CA	2	CITIZENS UTILITIES CO. OF CALIF.	96056	92,528	\$19,226,009.00	\$16.68	\$9,440,383.68	\$8.19	\$9,785,625.32
265061	KY	2	CINCINNATI BELL-KY	185152	176,351	\$27,450,288.00	\$12.35	\$18,196,738.56	\$8.19	\$9,253,549.44
341037	IL	2	ILLINOIS CONS. TEL. CO.	78572	75,207	\$15,779,863.00	\$16.74	\$7,722,056.16	\$8.19	\$8,057,806.84
105111	ME	1	NEW ENGLAND TEL-MAINE	654308	626,602	\$71,249,489.00	\$9.07	\$64,305,390.24	\$8.19	\$6,944,098.76
442080	TX	2	GTE SOUTHWEST INC. - TEXAS	1370149	1,322,086	\$141,515,778.00	\$8.61	\$134,658,243.72	\$8.19	\$6,857,534.28
623100	HI	2	GTE HAWAIIAN TEL. CO. INC.	718060	674,283	\$77,238,915.00	\$8.96	\$70,570,936.80	\$8.19	\$6,867,978.20
542334	CA	2	ROSEVILLE TELEPHONE COMPANY	99667	96,875	\$15,659,794.00	\$13.09	\$9,795,272.76	\$8.19	\$5,864,521.24
145115	VT	1	NEW ENGLAND TEL.-VT	325483	310,994	\$37,782,019.00	\$9.67	\$31,988,489.24	\$8.19	\$5,793,549.76
643300	VI	2	VIRGIN ISLANDS TELEPHONE CORPORATION	41612	39,999	\$9,705,000.00	\$19.44	\$4,089,627.36	\$8.19	\$5,615,372.64
492177	NM	2	CONTEL WEST, INC. DBA GTE OF WEST-NEW ME	39074	37,620	\$9,319,324.00	\$19.88	\$3,840,192.72	\$8.19	\$5,479,131.28
154532	NY	2	CITIZENS TELECOMM. CO. OF NY	253985	244,705	\$30,173,903.00	\$9.90	\$24,961,645.80	\$8.19	\$5,212,257.20
421922	MO	2	CONTEL OF MO, INC. DBA GTE MISSOURI	218955	214,777	\$25,303,566.00	\$9.63	\$21,518,897.40	\$8.19	\$3,784,668.60
452172	AZ	2	CITIZENS UTILITIES RURAL COMPANY INC.	78368	76,023	\$11,210,079.00	\$11.92	\$7,702,007.04	\$8.19	\$3,508,071.96
143332	VT	3	WFTAC, INC.	37762	37,299	\$6,881,495.00	\$15.19	\$3,711,249.36	\$8.19	\$3,170,245.64
542302	CA	2	CONTEL OF CALIFORNIA - CALIFORNIA	349500	335,724	\$37,441,100.00	\$8.93	\$34,348,860.00	\$8.19	\$3,092,240.00
402080	AR	2	GTE SOUTHWEST INC. - ARKANSAS	80620	78,830	\$10,938,326.00	\$11.31	\$7,923,333.60	\$8.19	\$3,014,992.40
125113	NH	1	NEW ENGLAND TEL.-NH	721316	691,362	\$73,459,734.00	\$8.49	\$70,890,936.48	\$8.19	\$2,568,797.52
320772	IN	2	GTE NORTH, INC.-IN	722790	677,523	\$73,436,859.00	\$8.47	\$71,035,801.20	\$8.19	\$2,401,057.80
103316	ME	3	MAINE TELECOMM. GROUP, INC.	50866	50,317	\$7,235,957.00	\$11.85	\$4,999,110.48	\$8.19	\$2,236,846.52
522449	WA	2	CONTEL NORTHWEST INC. DBA GTE SYSTEMS NW	79701	75,426	\$10,004,843.00	\$10.46	\$7,833,014.28	\$8.19	\$2,171,828.72
613015	AK	2	MATANUSKA TELEPHONE ASSOC., INC.	39861	39,192	\$6,029,012.00	\$12.60	\$3,917,539.08	\$8.19	\$2,111,472.92
542344	CA	2	WEST COAST TEL. CO. OF CALIFORNIA	14063	12,912	\$3,274,954.00	\$19.41	\$1,382,111.64	\$8.19	\$1,892,842.36
270433	LA	3	LAFOURCHE TEL. CO.	14211	13,428	\$3,208,001.00	\$18.81	\$1,396,657.08	\$8.19	\$1,811,343.92
240523	SC	3	HARGRAY TEL. CO., INC.	43973	43,092	\$6,098,579.00	\$11.56	\$4,321,666.44	\$8.19	\$1,776,912.56
170170	PA	2	CONTEL OF PA, INC. DBA GTE PA	57677	55,169	\$7,435,484.00	\$10.74	\$5,668,495.56	\$8.19	\$1,766,988.44
454426	AZ	2	CITIZENS UTILITIES CO. DBA CITIZENS-ARIZ	33768	31,542	\$5,078,318.00	\$12.53	\$3,318,719.04	\$8.19	\$1,759,598.96
204339	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	81589	78,159	\$9,727,747.00	\$9.94	\$8,018,566.92	\$8.19	\$1,709,180.08
432016	OK	3	PANHANDLE TELEPHONE COOPERATIVE INC.	19717	18,709	\$3,543,048.00	\$14.97	\$1,937,786.76	\$8.19	\$1,605,261.24
492262	NM	3	E.N.M.R. TEL COOP. INC-NM	11505	11,002	\$2,702,401.00	\$19.57	\$1,130,711.40	\$8.19	\$1,571,689.60
474427	ID	2	CITIZENS TELECOMMUNICATIONS COMPANY OF I	19954	19,028	\$3,432,510.00	\$14.34	\$1,961,079.12	\$8.19	\$1,471,430.88
320800	IN	3	NORTHWESTERN INDIANA TEL. CO., INC.	11264	11,084	\$2,563,329.00	\$18.96	\$1,107,025.92	\$8.19	\$1,456,303.08
522452	WA	3	WHIDBEY TEL. CO.	10795	10,602	\$2,499,108.00	\$19.29	\$1,060,932.80	\$8.19	\$1,438,175.40
442083	TX	3	GUADALUPE VALLEY TEL CO-OP. INC.	23443	23,300	\$3,663,544.00	\$13.02	\$2,303,978.04	\$8.19	\$1,359,565.96
421882	MO	3	FIDELITY TELEPHONE COMPANY	12640	12,304	\$2,579,595.00	\$17.01	\$1,242,259.20	\$8.19	\$1,337,335.80
220371	GA	3	INTERSTATE TEL. CO.	13595	13,102	\$2,633,900.00	\$16.15	\$1,336,116.60	\$8.19	\$1,297,783.40
343035	IL	2	GTE SOUTH, INC.-IL	40679	39,727	\$5,252,273.00	\$10.76	\$3,997,932.12	\$8.19	\$1,254,340.88
431988	OK	3	DOBSON TELEPHONE CO.	4415	4,353	\$2,307,108.00	\$43.55	\$1,114,354.83	\$21.03	\$1,192,753.17
542338	CA	3	SIERRA TELEPHONE COMPANY, INC.	18947	18,482	\$2,991,160.00	\$13.16	\$1,862,111.16	\$8.19	\$1,129,048.84
280446	MS	2	BAY SPRINGS TEL. CO., INC.	11213	11,023	\$2,196,238.00	\$16.32	\$1,102,013.64	\$8.19	\$1,094,224.36
270425	LA	3	CAMERON TEL. CO.-LA	7360	7,034	\$2,352,671.00	\$26.64	\$1,259,443.20	\$14.26	\$1,093,227.80
340985	IL	2	CENTRAL TEL. CO. OF IL	219808	200,440	\$22,668,011.00	\$8.59	\$21,602,730.24	\$8.19	\$1,065,280.76
454449	AZ	2	NAVAJO COMMUNICATIONS CO INC-AZ	14401	13,581	\$2,461,948.00	\$14.25	\$1,415,330.28	\$8.19	\$1,046,617.72
120039	NH	3	GRANITE STATE TEL., INC.	8704	8,623	\$2,207,236.00	\$21.13	\$1,166,558.82	\$11.17	\$1,040,677.18
504429	UT	2	CITIZENS TELECOMMUNICATIONS COMPANY OF U	19590	18,437	\$2,949,891.00	\$12.55	\$1,925,305.20	\$8.19	\$1,024,585.80
294336	TN	2	CITIZENS UTILITIES DBA CITIZENS OF TENN	68292	66,004	\$7,686,490.00	\$9.38	\$6,711,737.76	\$8.19	\$974,752.24
401790	AR	2	CONTEL KS DBA GTE SYSTEMS OF ARKANSAS	20069	19,453	\$2,911,630.00	\$12.09	\$1,972,381.32	\$8.19	\$939,248.68
492268	NM	3	WESTERN NEW MEXICO TEL. CO., INC.	5381	5,257	\$2,147,128.00	\$33.25	\$1,214,709.09	\$18.81	\$932,418.91
240479	SC	2	GTE SOUTH INC.-SC	170995	161,792	\$17,733,325.00	\$8.64	\$16,805,388.60	\$8.19	\$927,936.40
204338	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	33148	32,369	\$4,132,706.00	\$10.39	\$3,257,785.44	\$8.19	\$874,920.56

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	TOTAL CORP OPS	CORP OPS/LOOP/MO.	IMPUTED CORP OPS	IMPUTED/LP CORP OPS	CORP OPS ADJUSTMENT
150081	NY	3	CITIZENS TEL. CO. OF HAMMOND, NY	1671	1,669	\$1,332,020.00	\$66.43	\$548,315.92	\$27.34	\$783,704.08
220379	GA	3	PLANT TEL. CO.	9096	8,907	\$1,871,861.00	\$17.15	\$1,120,685.41	\$10.27	\$750,975.59
482247	MT	3	NEMONT TELEPHONE COOP.- MONTANA	13555	12,921	\$2,070,690.00	\$12.73	\$1,332,185.40	\$8.19	\$738,504.60
442068	TX	3	EASTEX TELEPHONE COOPERATIVE INC.	25161	24,896	\$3,206,132.00	\$10.62	\$2,472,823.08	\$8.19	\$733,308.92
270438	LA	3	RESERVE TEL. CO.	5111	4,924	\$1,923,521.00	\$31.36	\$1,191,846.36	\$19.43	\$731,674.64
361414	MN	3	LAKEDALE TELEPHONE COMPANY	10107	9,936	\$1,714,596.00	\$14.14	\$993,315.96	\$8.19	\$721,280.04
154534	NY	2	CITIZENS TELECOMM. CO. OF NY	26081	25,605	\$3,280,615.00	\$10.48	\$2,563,240.68	\$8.19	\$717,374.32
613001	AK	3	ARCTIC SLOPE TEL. ASSOCIATION COOP.INC.	2090	1,955	\$1,375,182.00	\$54.83	\$661,635.48	\$26.38	\$713,546.52
123321	NH	3	MCTA, INC.	10634	10,395	\$1,727,144.00	\$13.53	\$1,045,109.52	\$8.19	\$682,034.48
381634	ND	3	SOURIS RIVER TELECOMMUNICATIONS COOPERA	11790	11,535	\$1,836,517.00	\$12.98	\$1,158,721.20	\$8.19	\$677,795.80
442131	TX	3	POKA-LAMBRO TELEPHONE COOPERATIVE, INC.	3470	3,381	\$1,630,596.00	\$39.16	\$966,339.48	\$23.21	\$664,256.52
432006	OK	3	MCLOUD TELEPHONE CO.	7499	7,453	\$1,905,360.00	\$21.17	\$1,254,459.72	\$13.94	\$650,900.28
613011	AK	3	INTERIOR TELEPHONE COMPANY INC.	4464	4,001	\$1,758,308.00	\$32.82	\$1,120,685.41	\$20.92	\$637,622.59
442039	TX	3	BIG BEND TELEPHONE COMPANY INC.	4348	4,229	\$1,738,294.00	\$33.32	\$1,105,484.22	\$21.19	\$632,809.78
371577	NE	3	GREAT PLAINS COMMUNICATIONS, INC.	26779	26,015	\$3,258,892.00	\$10.14	\$2,631,840.12	\$8.19	\$627,051.88
220381	GA	3	PUBLIC SERVICE TEL. CO.	10070	9,814	\$1,612,330.00	\$13.34	\$989,679.60	\$8.19	\$622,650.40
533401	OR	2	CITIZENS TELECOMMUNICATIONS COMPANY OF O	13489	13,012	\$1,946,444.00	\$12.02	\$1,325,698.92	\$8.19	\$620,745.08
411835	KS	3	SUNFLOWER TEL. CO.,INC.	4479	4,268	\$1,719,378.00	\$31.99	\$1,122,596.85	\$20.89	\$596,781.15
542332	CA	3	THE PONDEROSA TELEPHONE COMPANY	8021	7,837	\$1,795,861.00	\$18.66	\$1,226,221.60	\$12.74	\$569,639.40
411817	KS	3	PIONEER TELEPHONE ASSOCIATION INC.	14949	14,527	\$2,032,569.00	\$11.33	\$1,469,187.72	\$8.19	\$563,381.28
442166	TX	3	WEST TEXAS RURAL TEL. CO-OP. INC.	1926	1,877	\$1,163,135.00	\$50.33	\$618,435.52	\$26.76	\$544,699.48
371524	NE	3	BLAIR TELEPHONE COMPANY	7067	6,785	\$1,806,519.00	\$21.30	\$1,266,454.46	\$14.93	\$540,064.54
431981	OK	3	CHOUTEAU TELEPHONE CO.	3154	3,111	\$1,436,824.00	\$37.96	\$905,846.46	\$23.93	\$530,977.54
542301	CA	3	CALAVERAS TELEPHONE COMPANY	2734	2,690	\$1,306,300.00	\$39.82	\$816,912.64	\$24.90	\$489,387.36
442066	TX	3	DELL TELEPHONE CO-OP. INC. - TX	681	664	\$730,776.00	\$89.42	\$242,068.53	\$29.62	\$488,707.47
542313	CA	3	DUCOR TELEPHONE COMPANY	843	835	\$782,763.00	\$77.38	\$295,883.90	\$29.25	\$486,879.10
411826	KS	3	RURAL TEL. SERVICE CO.,INC.	7204	7,011	\$1,725,149.00	\$19.96	\$1,263,766.02	\$14.62	\$461,382.98
280461	MS	3	NOXAPATER TEL. CO.	1022	1,018	\$797,930.00	\$65.06	\$353,661.87	\$28.84	\$444,268.13
411847	KS	3	WHEAT STATE TELEPHONE, INC.	2200	2,174	\$1,123,417.00	\$42.55	\$689,779.20	\$26.13	\$433,637.80
442060	TX	3	COMANCHE COUNTY TEL COMPANY INC.	5359	5,276	\$1,636,432.00	\$25.45	\$1,212,996.79	\$18.86	\$423,435.21
442134	TX	3	RIVIERA TELEPHONE COMPANY INC.	1033	997	\$779,828.00	\$62.91	\$357,154.79	\$28.81	\$422,673.21
442159	TX	3	VALLEY TELEPHONE CO-OP. INC. - TX	5545	5,414	\$1,644,461.00	\$24.71	\$1,226,631.63	\$18.43	\$417,829.37
401724	AR	3	SOUTHWEST ARKANSAS TEL. COOP. INC.	5338	5,278	\$1,613,908.00	\$25.20	\$1,211,337.39	\$18.91	\$402,570.61
100024	ME	2	SOMERSET TEL. CO.	11333	11,145	\$1,513,577.00	\$11.13	\$1,113,807.24	\$8.19	\$399,769.76
502284	UT	3	BEEHIVE TELEPHONE CO., INC., UT	553	547	\$594,426.00	\$89.58	\$198,523.24	\$29.92	\$395,902.76
431980	OK	3	CHICKASAW TELEPHONE CO.	8030	7,855	\$1,619,241.00	\$16.80	\$1,225,602.84	\$12.72	\$393,638.16
442170	TX	3	XIT RURAL TELEPHONE CO-OP. INC.	1270	1,220	\$815,435.00	\$53.51	\$430,789.08	\$28.27	\$384,645.92
653700	MC	2	MICRONESIAN TELECOMMUNICATIONS CORPORAT	16416	16,065	\$1,980,747.00	\$10.05	\$1,613,364.48	\$8.19	\$367,382.52
220356	GA	3	COASTAL UTILITIES, INC.	34007	32,779	\$3,708,791.00	\$9.09	\$3,342,207.96	\$8.19	\$366,583.04
361350	MN	2	ARVIG TEL. CO.	10379	10,263	\$1,355,997.00	\$10.89	\$1,020,048.12	\$8.19	\$335,948.88
432030	OK	3	TOTAH TELEPHONE CO. INC.	1903	1,892	\$947,639.00	\$41.50	\$612,258.28	\$26.81	\$335,380.72
280456	MS	3	GEORGETOWN TELE. CO., INC.	302	298	\$445,848.00	\$123.03	\$110,508.08	\$30.49	\$335,339.92
150077	NY	3	CHAMPLAIN TEL. CO.	5433	5,128	\$1,552,863.00	\$23.82	\$1,218,650.15	\$18.69	\$334,212.85
442072	TX	3	FORT BEND TELEPHONE COMPANY	27581	26,865	\$3,042,879.00	\$9.19	\$2,710,660.68	\$8.19	\$332,218.32
542343	CA	3	THE VOLCANO TELEPHONE COMPANY	9608	9,532	\$1,379,745.00	\$11.97	\$1,047,994.52	\$9.09	\$331,750.48
220369	GA	3	HAWKINSVILLE TEL. CO.	4481	4,314	\$1,451,435.00	\$26.99	\$1,122,850.77	\$20.88	\$328,584.23
411781	KS	3	H & B COMMUNICATIONS INC.	1092	1,066	\$701,948.00	\$53.57	\$375,775.55	\$28.68	\$326,172.45
442071	TX	3	FIVE AREA TELEPHONE CO-OP. INC.	1520	1,500	\$827,079.00	\$45.34	\$505,102.08	\$27.69	\$321,976.92
522451	WA	3	WESTERN WAHKIAKUM COUNTY TEL COMPANY	1003	985	\$667,724.00	\$55.48	\$347,612.92	\$28.88	\$320,111.08
442116	TX	3	MUENSTER TELEPHONE CORP. OF TEXAS	3077	3,027	\$1,207,974.00	\$32.72	\$890,270.87	\$24.11	\$317,703.13
230502	NC	3	STAR TEL. MEMB. CORP.	15538	15,414	\$1,836,317.00	\$9.85	\$1,527,074.64	\$8.19	\$309,242.36
411833	KS	3	SOUTHERN KANSAS TEL. CO.,INC.	4448	4,379	\$1,424,715.00	\$26.69	\$1,118,632.86	\$20.96	\$306,082.14
200271	WV	2	CITIZENS MOUNTAIN STATE TEL. CO.	23106	22,850	\$2,559,328.00	\$9.23	\$2,270,857.68	\$8.19	\$288,470.32

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	TOTAL CORP OPS	CORP OPS/LOOP/MO.	IMPUTED CORP OPS	IMPUTED/LP CORP OPS	CORP OPS ADJUSTMENT
442041	TX	3	BRAZOS TELEPHONE COOPERATIVE INC.	1219	1,181	\$696,325.00	\$47.60	\$415,205.54	\$28.38	\$281,119.46
492264	NM	3	LEACO RURAL TEL. COOPERATIVE INC.	1001	968	\$625,788.00	\$52.10	\$346,975.03	\$28.89	\$278,812.97
150078	NY	3	CHAUTAUQUA & ERIE TEL. CORP.	10920	10,383	\$1,347,194.00	\$10.28	\$1,073,217.60	\$8.19	\$273,976.40
150085	NY	3	CROWN POINT TEL. CORP.	995	988	\$616,849.00	\$51.66	\$345,060.03	\$28.90	\$271,788.97
210331	FL	3	INDIANTOWN TEL. SYSTEM	3312	3,148	\$1,206,948.00	\$30.37	\$936,781.98	\$23.57	\$270,166.02
482246	MT	3	MID-RIVERS TEL. COOPERATIVE INC.	10482	10,159	\$1,293,690.00	\$10.29	\$1,030,170.96	\$8.19	\$263,519.04
341060	IL	3	MOULTRIE INDEPENDENT TEL. CO.	806	778	\$546,351.00	\$56.49	\$283,720.38	\$29.33	\$262,630.62
210335	FL	3	NORTHEAST FLORIDA TEL. CO., INC.	7348	7,144	\$1,522,277.00	\$17.26	\$1,259,823.42	\$14.29	\$262,453.58
432018	OK	3	PIONEER TEL. COOP. INC.	47854	46,450	\$4,964,785.00	\$8.65	\$4,703,091.12	\$8.19	\$261,693.88
613004	AK	3	BUSH-TELL INC.	790	754	\$535,838.00	\$56.52	\$278,437.08	\$29.37	\$257,400.92
240539	SC	3	POND BRANCH TEL. CO., INC.	11194	11,121	\$1,344,463.00	\$10.01	\$1,100,146.32	\$8.19	\$244,316.68
442090	TX	3	ALENCO COMMUNICATIONS, INC.	854	825	\$543,474.00	\$53.03	\$299,485.50	\$29.22	\$243,988.50
120047	NH	3	MERRIMACK COUNTY TEL. CO.	6846	6,608	\$1,510,548.00	\$18.39	\$1,268,607.61	\$15.44	\$241,940.39
492259	NM	3	BACA VALLEY TEL. CO.	710	706	\$491,785.00	\$57.72	\$251,808.60	\$29.56	\$239,976.40
452200	AZ	3	FORT MOJAVE TELECOMMUNICATIONS, INC.	330	308	\$356,331.00	\$89.98	\$120,498.84	\$30.43	\$235,832.16
341049	IL	3	MADISON TEL. CO.	1481	1,435	\$727,634.00	\$40.94	\$493,736.37	\$27.78	\$233,897.63
310728	MI	3	SPRINGPORT TEL. CO.	1798	1,776	\$812,300.00	\$37.65	\$583,686.90	\$27.05	\$228,613.10
401729	AR	3	WALNUT HILL TELEPHONE COMPANY	5017	4,960	\$1,408,749.00	\$23.40	\$1,182,942.38	\$19.65	\$225,806.62
613003	AK	3	BRISTOL BAY TELEPHONE COOP. INC.	1799	1,672	\$803,156.00	\$37.20	\$583,961.88	\$27.05	\$219,194.12
411788	KS	3	KANOKLA TEL. ASSOC. INC.- KS	2271	2,252	\$920,574.00	\$33.78	\$707,590.00	\$25.96	\$212,984.00
442073	TX	3	BORDER TO BORDER COMMUNICATIONS	79	64	\$242,001.00	\$255.28	\$29,393.97	\$31.01	\$212,607.03
472215	ID	3	CAMBRIDGE TEL. CO.,INC.-ID	962	944	\$536,856.00	\$46.51	\$334,492.02	\$28.98	\$202,363.98
120038	NH	3	BRETTON WOODS TEL. CO.	371	319	\$335,766.00	\$75.42	\$135,050.08	\$30.33	\$200,715.92
492080	NM	2	GTE SOUTHWEST INC. - NEW MEXICO	42732	41,374	\$4,400,303.00	\$8.58	\$4,199,700.96	\$8.19	\$200,602.04
300597	OH	3	CHILlicothe TEL. CO.	32919	31,686	\$3,433,803.00	\$8.69	\$3,235,279.32	\$8.19	\$198,523.68
341045	IL	3	LEAF RIVER TEL. CO.	619	614	\$417,495.00	\$56.21	\$221,089.22	\$29.76	\$196,405.78
543402	CA	2	CITIZENS TELECOMMUNICATIONS OF GOLDEN ST	14527	14,122	\$1,622,373.00	\$9.31	\$1,427,713.56	\$8.19	\$194,659.44
542339	CA	3	THE SISKIYOU TELEPHONE CO.	4473	4,326	\$1,315,788.00	\$24.51	\$1,121,833.77	\$20.90	\$193,954.23
472232	ID	3	ROCKLAND TEL. CO.,INC.	346	343	\$319,226.00	\$76.88	\$126,188.41	\$30.39	\$193,037.59
371516	NE	3	ARAPAHOE TELEPHONE COMPANY	1112	1,058	\$570,450.00	\$42.75	\$382,044.06	\$28.63	\$188,405.94
361385	MN	3	EAST OTTER TAIL TEL. CO.	16917	16,534	\$1,848,019.00	\$9.10	\$1,662,602.76	\$8.19	\$185,416.24
532376	OR	3	HELIX TELEPHONE COMPANY	270	264	\$278,775.00	\$86.04	\$99,037.08	\$30.57	\$179,737.92
482254	MT	3	SOUTHERN MONTANA TEL. CO.	916	891	\$496,991.00	\$45.21	\$319,660.55	\$29.08	\$177,330.45
411764	KS	3	ELKHART TELEPHONE COMPANY INC.	1654	1,552	\$716,810.00	\$36.11	\$543,513.66	\$27.38	\$173,296.34
442140	TX	2	CENTURY TELEPHONE OF SAN MARCOS, INC.	28302	26,918	\$2,954,511.00	\$8.70	\$2,781,520.56	\$8.19	\$172,990.44
613025	AK	3	YUKON TELEPHONE COMPANY, INC.	524	478	\$357,528.00	\$56.86	\$188,531.85	\$29.98	\$168,996.15
150084	NY	3	TACONIC TEL. CORP.	24491	24,101	\$2,575,443.00	\$8.76	\$2,406,975.48	\$8.19	\$168,467.52
391668	SD	3	KENNEBEC TELEPHONE COMPANY	332	320	\$289,423.00	\$72.65	\$121,210.81	\$30.42	\$168,212.19
371591	NE	3	SOUTHEAST NEBRASKA TEL. CO.	4280	4,129	\$1,264,391.00	\$24.62	\$1,096,227.84	\$21.34	\$168,163.16
472213	ID	3	ALBION TEL. CO. INC.	1044	1,010	\$526,798.00	\$42.05	\$360,641.03	\$28.79	\$166,156.97
442093	TX	3	INDUSTRY TELEPHONE COMPANY	1869	1,849	\$769,112.00	\$34.29	\$603,073.22	\$26.89	\$166,038.78
532393	OR	2	PIONEER TELEPHONE COOPERATIVE	13794	13,496	\$1,519,840.00	\$9.18	\$1,355,674.32	\$8.19	\$164,165.68
532375	OR	3	ROOME TELECOMMUNICATIONS INC.	778	733	\$428,830.00	\$45.93	\$274,465.33	\$29.40	\$154,364.67
442130	TX	3	PEOPLES TELEPHONE COOPERATIVE - TX	9163	9,069	\$1,265,708.00	\$11.51	\$1,111,996.02	\$10.11	\$153,711.98
492272	NM	3	ROOSEVELT COUNTY RURAL TEL. COOP.,INC.	1716	1,693	\$714,004.00	\$34.67	\$560,950.79	\$27.24	\$153,053.21
613023	AK	3	UNITED UTILITIES INC.	4963	4,873	\$1,329,205.00	\$22.32	\$1,177,606.74	\$19.77	\$151,598.26
431984	OK	2	OKLAHOMA COMMUNICATION SYSTEMS INC.	16775	16,585	\$1,799,643.00	\$8.94	\$1,648,647.00	\$8.19	\$150,996.00
270435	LA	3	NORTHEAST LOUISIANA TEL. CO., INC.	901	890	\$463,009.00	\$42.82	\$314,798.95	\$29.12	\$148,210.05
472226	ID	3	MIDVALE TEL. EXCH. INC.	432	428	\$303,472.00	\$58.54	\$156,527.77	\$30.19	\$146,944.23
401726	AR	3	TRI-COUNTY TEL. CO. INC.-AR	5909	5,856	\$1,393,977.00	\$19.66	\$1,247,789.35	\$17.60	\$146,187.65
411827	KS	3	S & T TEL. COOP. ASSN.	1704	1,675	\$703,552.00	\$34.41	\$557,592.42	\$27.27	\$145,959.58
421908	MO	3	LE-RU TELEPHONE COMPANY	1205	1,197	\$554,186.00	\$38.33	\$410,902.59	\$28.42	\$143,283.41
150099	NY	3	HANCOCK TEL. CO.-NY	1771	1,727	\$718,938.00	\$33.83	\$576,241.60	\$27.11	\$142,696.40

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	TOTAL CORP OPS	CORP OPS/LOOP/MO.	IMPUTED CORP OPS	IMPUTED/LP CORP OPS	CORP OPS ADJUSTMENT
532390	OR	3	OREGON-IDAHO UTILITIES, INC.	770	740	\$412,047.00	\$44.59	\$271,813.08	\$29.42	\$140,233.92
442086	TX	3	HILL COUNTRY TELEPHONE CO-OP. INC.	12100	12,005	\$1,328,629.00	\$9.15	\$1,189,188.00	\$8.19	\$139,441.00
442070	TX	3	ETEX TELEPHONE COOPERATIVE INC.	11485	11,350	\$1,266,491.00	\$9.19	\$1,128,745.80	\$8.19	\$137,745.20
492066	NM	3	DELL TELEPHONE CO-OP. INC.-NM	368	368	\$270,287.00	\$61.21	\$133,988.51	\$30.34	\$136,298.49
472295	ID	3	SILVER STAR TEL. CO. INC.-ID	509	484	\$316,800.00	\$51.87	\$183,345.67	\$30.02	\$133,454.33
371542	NE	3	EASTERN NEBRASKA TELEPHONE COMPANY	2849	2,748	\$974,557.00	\$28.51	\$842,231.64	\$24.64	\$132,325.36
552349	NV	3	CHURCHILL CO. TEL. & TEL. SYSTEM	11693	11,195	\$1,281,168.00	\$9.13	\$1,149,188.04	\$8.19	\$131,979.96
341065	IL	3	ODIN TEL. EXCHANGE, INC.	1150	1,142	\$525,432.00	\$38.07	\$393,893.40	\$28.54	\$131,538.60
401713	AR	3	NORTHERN ARKANSAS TEL. CO.,INC.	6453	6,397	\$1,395,470.00	\$18.02	\$1,265,776.60	\$16.35	\$129,693.40
532378	OR	3	TRANS-CASCADES TELEPHONE COMPANY	149	145	\$183,228.00	\$102.48	\$55,151.40	\$30.85	\$128,078.60
613028	AK	3	SUMMIT TEL & TEL CO OF ALASKA	115	111	\$169,761.00	\$123.02	\$42,674.43	\$30.92	\$127,086.57
452179	AZ	3	GILA RIVER TELECOMMUNICATIONS, INC.	2505	2,217	\$886,524.00	\$29.49	\$764,320.59	\$25.43	\$122,203.41
484322	MT	2	CITIZENS TELECOMMUNICATIONS CO. OF MONTA	8329	8,161	\$1,323,212.00	\$13.24	\$1,202,504.37	\$12.03	\$120,707.63
442052	TX	3	CENTRAL TEXAS TELEPHONE CO-OP. INC.	4138	4,127	\$1,196,096.00	\$24.09	\$1,076,075.31	\$21.67	\$120,020.69
532384	OR	3	MONITOR COOPERATIVE TELEPHONE CO	656	654	\$350,552.00	\$44.53	\$233,634.66	\$29.68	\$116,917.34
542346	CA	3	PINNACLES TELEPHONE COMPANY	225	217	\$197,007.00	\$72.97	\$82,810.35	\$30.67	\$114,196.65
532385	OR	3	MONROE TELEPHONE COMPANY	891	859	\$422,748.00	\$39.54	\$311,550.98	\$29.14	\$111,197.02
220358	GA	3	DARIEN TEL. CO., INC.	5135	5,024	\$1,304,183.00	\$21.16	\$1,194,041.55	\$19.38	\$110,141.45
421929	MO	3	HOLWAY TELEPHONE COMPANY	581	571	\$314,310.00	\$45.08	\$208,126.05	\$29.85	\$106,183.95
613010	AK	2	GLACIER STATE TELEPHONE COMPANY	43032	41,409	\$4,335,013.00	\$8.39	\$4,229,184.96	\$8.19	\$105,828.04
371567	NE	3	KEYSTONE-ARTHUR TELEPHONE COMPANY	621	620	\$326,901.00	\$43.87	\$221,769.28	\$29.76	\$105,131.72
532364	OR	3	COLTON TELEPHONE COMPANY	1185	1,167	\$503,757.00	\$35.43	\$404,736.75	\$28.46	\$99,020.25
613016	AK	3	MUKLUK TEL. COMPANY, INC.	1047	1,025	\$460,578.00	\$36.66	\$361,590.66	\$28.78	\$98,987.34
371592	NE	3	STANTON TEL. CO.,INC.	1145	1,116	\$489,819.00	\$35.65	\$392,338.83	\$28.55	\$97,480.17
442040	TX	3	BRAZORIA TEL. CO.	5857	5,760	\$1,341,901.00	\$19.09	\$1,245,214.60	\$17.72	\$96,686.40
492270	NM	3	PENASCO VALLEY TEL. COOPERATIVE INC.	2713	2,687	\$901,680.00	\$27.70	\$812,210.34	\$24.95	\$89,469.66
411808	KS	3	MOUNDRIDGE TEL. CO.	2644	2,574	\$883,279.00	\$27.84	\$796,588.55	\$25.11	\$86,690.45
472233	ID	3	RURAL TELEPHONE COMPANY - ID	397	397	\$228,561.00	\$47.98	\$144,229.62	\$30.27	\$84,331.38
552233	NV	3	RURAL TELEPHONE COMPANY - NV	532	525	\$272,953.00	\$42.76	\$191,292.73	\$29.96	\$81,860.27
341043	IL	3	LA HARPE TEL. CO.	1106	1,090	\$461,079.00	\$34.74	\$380,165.82	\$28.64	\$80,913.18
411852	KS	3	ZENDA TELEPHONE COMPANY INC.	233	229	\$166,350.00	\$59.50	\$85,703.27	\$30.65	\$80,646.73
532226	OR	3	MIDVALE TEL. EXCH. INC. - OR	205	205	\$155,876.00	\$63.36	\$75,562.59	\$30.72	\$80,313.41
351316	IA	3	UNITED FARMERS TEL. CO.	650	623	\$311,247.00	\$39.90	\$231,605.40	\$29.69	\$79,641.60
371536	NE	3	CURTIS TELEPHONE COMPANY	881	823	\$384,779.00	\$36.40	\$308,297.49	\$29.16	\$76,481.51
462204	CO	3	COLUMBINE TELEPHONE COMPANY	982	978	\$413,985.00	\$35.13	\$340,904.05	\$28.93	\$73,080.95
613013	AK	3	KETCHIKAN PUBLIC UTILITIES	10145	9,706	\$1,070,095.00	\$8.79	\$997,050.60	\$8.19	\$73,044.40
412030	KS	3	TOTAH TELEPHONE CO. INC.	1349	1,338	\$526,676.00	\$32.53	\$454,644.84	\$28.09	\$72,031.16
462202	CO	3	ROGGEN TELEPHONE COOPERATIVE CO.	236	233	\$156,670.00	\$55.32	\$86,787.21	\$30.65	\$69,882.79
403031	AR	3	SCOTT COUNTY TELEPHONE COMPANY	119	118	\$113,686.00	\$79.61	\$44,145.62	\$30.91	\$69,540.38
371586	NE	3	ROCK COUNTY TEL. CO.	1075	1,026	\$439,118.00	\$34.04	\$370,429.95	\$28.72	\$68,688.05
442076	TX	3	GANADO TELEPHONE COMPANY INC.	1452	1,430	\$553,847.00	\$31.79	\$485,230.52	\$27.85	\$68,616.48
442105	TX	3	LIPAN TELEPHONE COMPANY	1103	1,090	\$447,714.00	\$33.83	\$379,225.96	\$28.65	\$68,488.04
220344	GA	3	ALMA TEL. CO., INC.	6409	6,180	\$1,329,271.00	\$17.28	\$1,264,928.95	\$16.45	\$64,342.05
190249	VA	3	ROANOKE & BOTETOURT TEL. CO.	8579	8,187	\$1,241,373.00	\$12.06	\$1,179,403.17	\$11.46	\$61,969.83
110037	MA	3	RICHMOND TEL. CO.	1016	1,010	\$413,051.00	\$33.88	\$351,753.83	\$28.85	\$61,297.17
542311	CA	3	CALIFORNIA-OREGON TELEPHONE CO	2660	2,558	\$860,309.00	\$26.95	\$800,234.40	\$25.07	\$60,074.60
462201	CO	3	RICO TEL. CO.	137	136	\$109,619.00	\$66.68	\$50,755.05	\$30.87	\$58,863.95
532369	OR	3	EAGLE TELEPHONE SYSTEM INC.	424	389	\$208,957.00	\$41.07	\$153,722.73	\$30.21	\$55,234.27
280466	MS	3	SLEDGE TEL. CO., INC.	510	508	\$238,760.00	\$39.01	\$183,691.80	\$30.02	\$55,068.20
150073	NY	3	BERKSHIRE TEL. CORP.	5900	5,788	\$1,301,620.00	\$18.38	\$1,247,354.40	\$17.62	\$54,265.60
532392	OR	3	PINE TELEPHONE SYSTEM INC. - OR	886	767	\$362,547.00	\$34.10	\$309,924.93	\$29.15	\$52,622.07
472423	ID	3	INLAND TELEPHONE COMPANY - ID	309	307	\$163,338.00	\$44.05	\$113,009.83	\$30.48	\$50,328.17
351105	IA	3	AYRSHIRE FMRS. MUT. TEL. CO.	366	362	\$181,853.00	\$41.41	\$133,280.51	\$30.35	\$48,572.49

## SEQUENCE- BY CORP OPS ADJUSTMENT

## CORPORATE OPERATIONS EXPENSE LIMITATION at TOTAL ACCOUNT LEVEL

ATTACHMENT 1

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	TOTAL CORP OPS	CORP OPS/LOOP/MO.	IMPUTED CORP OPS	IMPUTED/LP CORP OPS	CORP OPS ADJUSTMENT
462188	CO	3	FARMERS TEL CO, INC. - COLORADO	381	369	\$186,014.00	\$40.69	\$138,585.09	\$30.31	\$47,428.91
613006	AK	3	COPPER VALLEY TEL. COOP. INC.	5467	4,848	\$1,267,956.00	\$19.33	\$1,221,146.30	\$18.61	\$46,809.70
552284	NV	3	BEEHIVE TELEPHONE COMPANY, INC., NV	101	101	\$81,003.00	\$66.83	\$37,518.31	\$30.96	\$43,484.69
442153	TX	2	TEXAS-ALLTEL, INC.	23631	23,071	\$2,361,406.00	\$8.33	\$2,322,454.68	\$8.19	\$38,951.32
371557	NE	3	HARTMAN TELEPHONE EXCHANGES INC.	452	444	\$196,802.00	\$36.28	\$163,524.92	\$30.15	\$33,277.08
341023	IL	3	GRIDLEY TEL. CO.	1401	1,360	\$503,212.00	\$29.93	\$470,158.35	\$27.97	\$33,052.65
482255	MT	3	3-RIVERS TEL. COOPERATIVE INC.	15454	15,221	\$1,551,098.00	\$8.36	\$1,518,819.12	\$8.19	\$32,278.88
512290	WY	3	ALL WEST COMMUNICATIONS-WY	341	338	\$148,387.00	\$36.38	\$124,411.94	\$30.40	\$24,475.06
532400	OR	2	UNITED TELEPHONE CO OF THE NW - OR	69552	65,868	\$6,858,413.00	\$8.22	\$6,835,570.56	\$8.19	\$22,842.44
431788	OK	3	KANOKLA TELEPHONE ASSN.INC. - OK	1310	1,290	\$464,891.00	\$29.57	\$442,911.00	\$28.18	\$21,980.00
381617	ND	3	MIDSTATE TELEPHONE COMPANY	1763	1,588	\$595,604.00	\$28.15	\$574,027.86	\$27.13	\$21,576.14
452176	AZ	3	VALLEY TELEPHONE COOPERATIVE INC-AZ	2500	2,420	\$780,984.00	\$26.03	\$763,140.00	\$25.44	\$17,844.00
361391	MN	3	FELTON TEL. CO., INC.	702	694	\$266,884.00	\$31.68	\$249,126.32	\$29.57	\$17,757.68
280457	MS	3	LAKESIDE TEL. CO., INC.	386	386	\$157,423.00	\$33.99	\$140,350.53	\$30.30	\$17,072.47
462196	CO	3	PEETZ COOP. TEL. CO.	208	201	\$91,254.00	\$36.56	\$76,651.16	\$30.71	\$14,602.84
371580	NE	3	PETERSBURG TELEPHONE COMPANY	446	445	\$175,972.00	\$32.88	\$161,428.09	\$30.16	\$14,543.91
140069	VT	3	WAITSFIELD/FAYSTON TEL. CO.	5189	5,125	\$1,213,116.00	\$19.48	\$1,198,864.48	\$19.25	\$14,251.52
391679	SD	3	STOCKHOLM-STRADBURG TEL. CO.	212	210	\$91,854.00	\$36.11	\$78,101.82	\$30.70	\$13,752.18
522442	WA	3	ST. JOHN TELEPHONE CO.	644	609	\$241,920.00	\$31.30	\$229,574.15	\$29.71	\$12,345.85
381616	ND	3	INTER-COMMUNITY TELEPHONE COMPANY	1303	1,268	\$452,598.00	\$28.95	\$440,796.04	\$28.19	\$11,801.96
432029	OK	3	TERRAL TEL. CO.	302	300	\$121,109.00	\$33.42	\$110,508.08	\$30.49	\$10,600.92
240512	SC	3	BLUFFTON TEL. CO., INC.	6039	5,937	\$1,263,646.00	\$17.44	\$1,253,573.20	\$17.30	\$10,072.80
532362	OR	3	CANBY TELEPHONE ASSOCIATION	9593	9,393	\$1,060,015.00	\$9.21	\$1,050,329.90	\$9.12	\$9,685.10
411801	KS	3	MADISON TEL. CO. INC.- KS	796	777	\$289,632.00	\$30.32	\$280,419.97	\$29.36	\$9,212.03
532371	OR	3	CASCADE UTILITIES INC.	9138	8,881	\$1,123,201.00	\$10.24	\$1,115,267.31	\$10.17	\$7,933.69
250318	AL	2	FRONTIER COMM. OF THE SOUTH, INC.	10642	10,142	\$1,052,659.00	\$8.24	\$1,045,895.76	\$8.19	\$6,763.24
150116	NY	3	PATTERSONVILLE TEL. CO.-NY	1363	1,314	\$465,481.00	\$28.46	\$458,836.50	\$28.05	\$6,644.50
482242	MT	3	INTERBEL TEL. COOPERATIVE INC.	1421	1,409	\$481,114.00	\$28.21	\$476,086.72	\$27.92	\$5,027.28
452226	AZ	3	MIDVALE TELEPHONE EXCHANGE, INC.-ARIZONA	451	446	\$166,669.00	\$30.80	\$163,175.59	\$30.15	\$3,493.41
310711	MI	3	MIDWAY TEL. CO.	893	881	\$315,593.00	\$29.45	\$312,201.02	\$29.13	\$3,391.98
341009	IL	3	C-R TEL. CO.	954	949	\$334,963.00	\$29.26	\$331,921.02	\$28.99	\$3,041.98
371597	NE	3	WAUNETA TEL. CO.	697	663	\$249,268.00	\$29.80	\$247,448.10	\$29.58	\$1,819.90
220392	GA	3	WAVERLY HALL TEL. CO., INC.	1208	1,190	\$412,771.00	\$28.47	\$411,825.56	\$28.41	\$945.44
<b>TOTAL</b>				<b>22,401,777</b>	<b>21,600,844</b>	<b>\$2,614,885,767.00</b>		<b>\$2,254,058,544.96</b>		<b>\$360,827,222.04</b>

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
250293	AL	2	GTE SOUTH INC -AL	149923	144,633	\$412.61	\$12,509,535.97	\$369.86	\$8,076,679.61	(\$42.75)	(\$4,432,856.36)
542308	CA	2	CITIZENS UTILITIES CO. OF CALIF.	96056	92,528	\$429.37	\$9,165,969.41	\$378.44	\$5,757,580.28	(\$50.93)	(\$3,408,389.13)
643300	VI	2	VIRGIN ISLANDS TELEPHONE CORPORATION	41612	39,999	\$768.35	\$14,131,509.70	\$688.15	\$11,779,802.74	(\$80.20)	(\$2,351,706.96)
492177	NM	2	CONTEL WEST, INC. DBA GTE OF WEST-NEW ME	39074	37,620	\$515.13	\$6,146,414.85	\$431.14	\$3,827,879.67	(\$83.99)	(\$2,318,535.18)
265061	KY	2	CINCINNATI BELL-KY	185152	176,351	\$299.26	\$1,554,988.17	\$269.68	\$0.00	(\$29.58)	(\$1,554,988.17)
542334	CA	2	ROSEVILLE TELEPHONE COMPANY	99667	96,875	\$325.45	\$2,503,354.14	\$303.52	\$1,232,094.56	(\$21.93)	(\$1,271,259.58)
143332	VT	3	WFTAC, INC.	37762	37,299	\$413.22	\$3,243,113.55	\$365.78	\$1,983,830.03	(\$47.44)	(\$1,259,283.52)
402080	AR	2	GTE SOUTHWEST INC. - ARKANSAS	80620	78,830	\$431.88	\$7,957,421.43	\$409.39	\$6,734,703.10	(\$22.49)	(\$1,222,718.33)
452172	AZ	2	CITIZENS UTILITIES RURAL COMPANY INC.	78368	76,023	\$370.54	\$4,192,636.14	\$346.61	\$3,096,518.35	(\$23.93)	(\$1,096,117.79)
613015	AK	2	MATANUSKA TELEPHONE ASSOC., INC.	39861	39,192	\$697.42	\$11,761,482.95	\$663.50	\$10,817,619.59	(\$33.92)	(\$943,863.36)
103316	ME	3	MAINE TELECOMM. GROUP, INC.	50866	50,317	\$367.83	\$2,686,327.77	\$340.84	\$1,860,627.83	(\$26.99)	(\$825,699.94)
341037	IL	2	ILLINOIS CONS. TEL. CO.	78572	75,207	\$302.39	\$816,152.00	\$258.18	\$0.00	(\$44.21)	(\$816,152.00)
522449	WA	2	CONTEL NORTHWEST INC. DBA GTE SYSTEMS NW	79701	75,426	\$348.39	\$3,073,766.01	\$333.08	\$2,408,541.25	(\$15.31)	(\$665,224.76)
454426	AZ	2	CITIZENS UTILITIES CO. DBA CITIZENS-ARIZ	33768	31,542	\$462.70	\$3,913,071.34	\$433.56	\$3,266,556.63	(\$29.14)	(\$646,514.71)
474427	ID	2	CITIZENS TELECOMMUNICATIONS COMPANY OF I	19954	19,028	\$601.66	\$4,343,694.24	\$555.31	\$3,708,011.57	(\$46.35)	(\$635,682.67)
442083	TX	3	GUADALUPE VALLEY TEL CO-OP. INC.	23443	23,300	\$420.35	\$2,150,510.20	\$384.17	\$1,549,942.64	(\$36.18)	(\$600,567.56)
270433	LA	3	LAFOURCHE TEL. CO.	14211	13,428	\$488.53	\$1,925,999.19	\$428.31	\$1,337,781.76	(\$60.22)	(\$588,217.43)
542344	CA	2	WEST COAST TEL. CO. OF CALIFORNIA	14063	12,912	\$381.38	\$814,347.90	\$313.23	\$245,762.05	(\$68.15)	(\$568,585.85)
204339	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	81589	78,159	\$392.28	\$5,568,365.66	\$380.95	\$5,010,165.37	(\$11.33)	(\$558,200.29)
240523	SC	3	HARGRAY TEL. CO., INC.	43973	43,092	\$317.44	\$889,185.11	\$296.03	\$338,379.98	(\$21.41)	(\$550,805.13)
421922	MO	2	CONTEL OF MO. INC. DBA GTE MISSOURI	218955	214,777	\$476.52	\$7,493,344.01	\$465.91	\$6,951,493.83	(\$10.61)	(\$541,850.18)
431988	OK	3	DOBSON TELEPHONE CO.	4415	4,353	\$843.37	\$1,782,821.54	\$684.50	\$1,270,062.91	(\$158.87)	(\$512,758.63)
280446	MS	2	BAY SPRINGS TEL. CO., INC.	11213	11,023	\$552.29	\$2,108,166.11	\$489.18	\$1,601,420.18	(\$63.11)	(\$506,745.93)
522452	WA	3	WHIDBEY TEL. CO.	10795	10,602	\$468.96	\$1,365,050.70	\$404.45	\$866,489.22	(\$64.51)	(\$498,561.48)
432016	OK	3	PANHANDLE TELEPHONE COOPERATIVE INC.	19717	18,709	\$419.00	\$1,707,833.76	\$383.00	\$1,228,154.35	(\$36.00)	(\$479,679.41)
421882	MO	3	FIDELITY TELEPHONE COMPANY	12640	12,304	\$350.92	\$521,647.46	\$295.17	\$89,718.71	(\$55.75)	(\$431,928.75)
492262	NM	3	E.N.M.R. TEL COOP. INC.-NM	11505	11,002	\$683.62	\$3,187,819.32	\$632.28	\$2,779,119.96	(\$51.34)	(\$408,699.36)
150081	NY	3	CITIZENS TEL. CO. OF HAMMOND, NY	1671	1,669	\$1,344.26	\$1,310,547.33	\$1,016.11	\$902,051.06	(\$328.15)	(\$408,496.27)
492268	NM	3	WESTERN NEW MEXICO TEL. CO., INC.	5381	5,257	\$1,119.42	\$3,241,461.34	\$1,019.23	\$2,853,592.11	(\$100.19)	(\$387,869.23)
401790	AR	2	CONTEL KS DBA GTE SYSTEMS OF ARKANSAS	20069	19,453	\$315.12	\$372,069.26	\$285.72	\$22,395.70	(\$29.40)	(\$349,673.56)
204338	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	33148	32,369	\$458.91	\$3,923,659.32	\$442.76	\$3,575,472.41	(\$16.15)	(\$348,186.91)
270425	LA	3	CAMERON TEL. CO.-LA	7360	7,034	\$664.12	\$1,935,222.74	\$596.45	\$1,587,795.94	(\$67.67)	(\$347,426.80)
542338	CA	3	SIERRA TELEPHONE COMPANY, INC.	18947	18,482	\$473.12	\$2,437,296.65	\$446.48	\$2,093,135.25	(\$26.64)	(\$344,161.40)
154534	NY	2	CITIZENS TELECOMM. CO. OF NY	26081	25,605	\$433.23	\$2,610,598.10	\$414.06	\$2,277,306.68	(\$19.17)	(\$333,291.42)
454449	AZ	2	NAVAJO COMMUNICATIONS CO INC-AZ	14401	13,581	\$548.79	\$2,561,737.52	\$515.31	\$2,239,184.16	(\$33.48)	(\$322,553.36)
442068	TX	3	EASTEX TELEPHONE COOPERATIVE INC.	25161	24,896	\$501.58	\$3,814,542.09	\$482.88	\$3,499,245.33	(\$18.70)	(\$315,296.76)
220379	GA	3	PLANT TEL. CO.	9096	8,907	\$500.89	\$1,360,112.93	\$452.84	\$1,051,257.10	(\$48.05)	(\$308,855.83)
120039	NH	3	GRANITE STATE TEL., INC.	8704	8,623	\$362.90	\$432,732.97	\$308.29	\$136,396.68	(\$54.61)	(\$296,336.29)
504429	UT	2	CITIZENS TELECOMMUNICATIONS COMPANY OF U	19590	18,437	\$376.11	\$1,089,932.29	\$350.90	\$802,291.66	(\$25.21)	(\$287,640.63)
482247	MT	3	NEMONT TELEPHONE COOP.- MONTANA	13555	12,921	\$549.85	\$2,447,516.17	\$519.19	\$2,167,917.86	(\$30.66)	(\$279,598.31)
432006	OK	3	MCLOUD TELEPHONE CO.	7499	7,453	\$474.32	\$989,565.18	\$423.27	\$714,320.06	(\$51.05)	(\$275,245.12)
442039	TX	3	BIG BEND TELEPHONE COMPANY INC.	4348	4,229	\$1,877.67	\$5,012,576.93	\$1,795.21	\$4,756,782.97	(\$82.46)	(\$255,793.96)
123321	NH	3	MCTA, INC.	10634	10,395	\$386.69	\$697,001.12	\$349.47	\$442,685.37	(\$37.22)	(\$254,315.75)
145115	VT	1	NEW ENGLAND TEL.-VT	325483	310,994	\$353.04	\$2,094,404.64	\$343.33	\$1,846,778.07	(\$9.71)	(\$247,626.57)
294336	TN	2	CITIZENS UTILITIES DBA CITIZENS OF TENN	68292	66,004	\$303.94	\$782,779.39	\$296.44	\$535,945.79	(\$7.50)	(\$246,833.60)
533401	OR	2	CITIZENS TELECOMMUNICATIONS COMPANY OF O	13489	13,012	\$412.40	\$1,123,378.98	\$386.59	\$889,195.84	(\$25.81)	(\$234,183.14)
220381	GA	3	PUBLIC SERVICE TEL. CO.	10070	9,814	\$581.19	\$2,089,661.41	\$547.65	\$1,856,094.21	(\$33.54)	(\$233,567.20)
105111	ME	1	NEW ENGLAND TEL.-MAINE	654308	626,602	\$312.18	\$1,659,586.73	\$306.73	\$1,427,190.45	(\$5.45)	(\$232,396.28)
613001	AK	3	ARCTIC SLOPE TEL. ASSOCIATION COOP. INC.	2090	1,955	\$807.48	\$748,069.17	\$650.99	\$521,271.13	(\$156.49)	(\$226,798.04)
411835	KS	3	SUNFLOWER TEL. CO., INC.	4479	4,268	\$554.24	\$822,503.67	\$482.43	\$598,437.86	(\$71.81)	(\$224,065.81)
154532	NY	2	CITIZENS TELECOMM. CO. OF NY	253985	244,705	\$298.15	\$304,792.31	\$287.55	\$88,020.92	(\$10.60)	(\$216,771.39)
431981	OK	3	CHOUTEAU TELEPHONE CO.	3154	3,111	\$595.31	\$695,360.06	\$502.59	\$483,242.22	(\$92.72)	(\$212,117.84)
542332	CA	3	THE PONDEROSA TELEPHONE COMPANY	8021	7,837	\$902.58	\$3,557,755.64	\$866.75	\$3,357,821.37	(\$35.83)	(\$199,934.27)
280461	MS	3	NOXAPATER TEL. CO.	1022	1,018	\$757.43	\$351,318.49	\$494.47	\$151,927.62	(\$262.96)	(\$199,390.87)
411817	KS	3	PIONEER TELEPHONE ASSOCIATION INC.	14949	14,527	\$486.51	\$2,061,622.09	\$466.67	\$1,865,141.13	(\$19.84)	(\$196,480.96)
442166	TX	3	WEST TEXAS RURAL TEL. CO-OP. INC.	1926	1,877	\$1,074.75	\$1,094,472.27	\$939.28	\$906,312.95	(\$135.47)	(\$188,159.32)
613011	AK	3	INTERIOR TELEPHONE COMPANY INC.	4464	4,001	\$746.95	\$1,349,323.55	\$684.68	\$1,167,905.14	(\$62.27)	(\$181,418.41)
371577	NE	3	GREAT PLAINS COMMUNICATIONS, INC.	26779	26,015	\$350.73	\$1,099,734.05	\$338.34	\$919,689.39	(\$12.39)	(\$180,044.66)
442131	TX	3	POKA-LAMBRO TELEPHONE COOPERATIVE, INC.	3470	3,381	\$686.51	\$986,969.94	\$613.90	\$807,439.16	(\$72.61)	(\$179,530.78)
401724	AR	3	SOUTHWEST ARKANSAS TEL. COOP. INC.	5338	5,278	\$693.31	\$1,567,653.48	\$647.08	\$1,391,808.80	(\$46.23)	(\$175,844.68)

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
442066	TX	3	DELL TELEPHONE CO-OP. INC. - TX	681	664	\$2,650.12	\$1,171,710.39	\$2,298.31	\$997,409.15	(\$351.81)	(\$174,301.24)
442159	TX	3	VALLEY TELEPHONE CO-OP. INC. - TX	5545	5,414	\$1,232.20	\$3,796,210.58	\$1,188.07	\$3,624,357.89	(\$44.13)	(\$171,852.69)
542301	CA	3	CALAVERAS TELEPHONE COMPANY	2734	2,690	\$761.92	\$937,395.26	\$675.92	\$767,554.35	(\$86.00)	(\$169,840.91)
522451	WA	3	WESTERN WAHKIACUM COUNTY TEL COMPANY	1003	985	\$1,651.77	\$1,000,623.65	\$1,422.55	\$832,623.89	(\$229.22)	(\$167,999.76)
442170	TX	3	XIT RURAL TELEPHONE CO-OP. INC.	1270	1,220	\$1,441.02	\$1,046,514.87	\$1,273.85	\$895,209.06	(\$167.17)	(\$151,305.81)
320800	IN	3	NORTHWESTERN INDIANA TEL. CO., INC.	11264	11,084	\$305.63	\$143,627.30	\$246.37	\$0.00	(\$59.26)	(\$143,627.30)
411826	KS	3	RURAL TEL. SERVICE CO., INC.	7204	7,011	\$652.22	\$1,866,321.71	\$623.46	\$1,724,597.74	(\$28.76)	(\$141,723.97)
371524	NE	3	BLAIR TELEPHONE COMPANY	7067	6,785	\$323.85	\$168,275.29	\$290.62	\$29,438.16	(\$33.23)	(\$138,837.13)
270438	LA	3	RESERVE TEL. CO.	5111	4,924	\$331.07	\$145,228.83	\$286.71	\$8,818.26	(\$44.36)	(\$136,410.57)
442134	TX	3	RIVIERA TELEPHONE COMPANY INC.	1033	997	\$755.66	\$342,747.74	\$572.96	\$207,488.78	(\$182.70)	(\$135,258.96)
280456	MS	3	GEORGETOWN TELE. CO., INC.	302	298	\$1,258.63	\$214,859.96	\$654.46	\$80,232.09	(\$604.17)	(\$134,627.87)
432030	OK	3	TOTAH TELEPHONE CO. INC.	1903	1,892	\$692.89	\$561,359.38	\$600.40	\$432,679.73	(\$92.49)	(\$128,679.65)
542313	CA	3	DUCOR TELEPHONE COMPANY	843	835	\$925.66	\$393,518.03	\$724.82	\$268,878.21	(\$200.84)	(\$124,639.82)
100024	ME	2	SOMERSET TEL. CO.	11333	11,145	\$374.63	\$646,483.28	\$356.21	\$523,494.94	(\$18.42)	(\$122,988.34)
411847	KS	3	WHEAT STATE TELEPHONE, INC.	2200	2,174	\$532.12	\$382,893.74	\$455.35	\$260,677.80	(\$76.77)	(\$122,215.94)
381634	ND	3	SOURIS RIVER TELECOMMUNICATIONS COOPERA	11790	11,535	\$301.75	\$120,380.13	\$279.28	\$0.00	(\$22.47)	(\$120,380.13)
502284	UT	3	BEEHIVE TELEPHONE CO., INC. UT	553	547	\$1,135.75	\$343,979.08	\$841.67	\$224,077.53	(\$294.08)	(\$119,901.55)
442071	TX	3	FIVE AREA TELEPHONE CO-OP. INC.	1520	1,500	\$1,049.16	\$845,856.11	\$941.57	\$726,856.36	(\$107.59)	(\$118,999.75)
210331	FL	3	INDIANTOWN TEL. SYSTEM	3312	3,148	\$680.30	\$904,291.57	\$629.75	\$789,227.15	(\$50.55)	(\$115,064.42)
200271	WV	2	CITIZENS MOUNTAIN STATE TEL. CO.	23106	22,850	\$614.76	\$5,440,678.11	\$606.25	\$5,325,878.10	(\$8.51)	(\$114,800.01)
442060	TX	3	COMANCHE COUNTY TEL COMPANY INC.	5359	5,276	\$358.12	\$248,376.01	\$322.96	\$133,782.32	(\$35.16)	(\$114,593.69)
210335	FL	3	NORTHEAST FLORIDA TEL. CO., INC.	7348	7,144	\$486.19	\$1,012,137.45	\$463.35	\$899,449.69	(\$22.84)	(\$112,687.76)
431980	OK	3	CHICKASAW TELEPHONE CO.	8030	7,855	\$436.66	\$821,075.88	\$415.93	\$709,594.51	(\$20.73)	(\$111,481.37)
442041	TX	3	BRAZOS TELEPHONE COOPERATIVE INC.	1219	1,181	\$995.48	\$618,423.65	\$870.13	\$508,998.13	(\$125.35)	(\$109,425.52)
150085	NY	3	CROWN POINT TEL. CORP.	995	988	\$1,187.69	\$659,787.96	\$1,042.06	\$553,217.58	(\$145.63)	(\$106,570.38)
220369	GA	3	HAWKINSVILLE TEL. CO.	4481	4,314	\$508.56	\$683,570.88	\$473.92	\$577,339.93	(\$34.64)	(\$106,230.95)
230502	NC	3	STAR TEL. MEMB. CORP.	15538	15,414	\$346.12	\$605,409.13	\$333.99	\$501,379.52	(\$12.13)	(\$104,029.61)
240479	SC	2	GTE SOUTH INC.-SC	170995	161,792	\$311.54	\$2,718,036.84	\$308.81	\$2,614,408.30	(\$2.73)	(\$103,628.54)
401729	AR	3	WALNUT HILL TELEPHONE COMPANY	5017	4,960	\$876.50	\$2,154,669.01	\$847.10	\$2,052,052.77	(\$29.40)	(\$102,616.24)
442090	TX	3	ALENCO COMMUNICATIONS, INC.	854	825	\$1,685.28	\$858,220.11	\$1,518.27	\$756,600.40	(\$167.01)	(\$102,219.71)
653700	MC	2	MICRONESIAN TELECOMMUNICATIONS CORPORA	16416	16,065	\$525.15	\$2,745,453.48	\$514.95	\$2,644,358.87	(\$10.20)	(\$101,094.61)
442116	TX	3	MUENSTER TELEPHONE CORP. OF TEXAS	3077	3,027	\$532.34	\$533,627.03	\$486.07	\$432,696.16	(\$46.27)	(\$100,930.87)
542302	CA	2	CONTEL OF CALIFORNIA - CALIFORNIA	349500	335,724	\$364.01	\$2,629,239.29	\$359.33	\$2,530,777.45	(\$4.68)	(\$98,461.84)
220356	GA	3	COASTAL UTILITIES, INC.	34007	32,779	\$345.90	\$1,282,759.45	\$339.54	\$1,184,439.53	(\$6.36)	(\$98,319.92)
542343	CA	3	THE VOLCANO TELEPHONE COMPANY	9608	9,532	\$421.93	\$891,066.37	\$406.40	\$793,006.95	(\$15.53)	(\$98,059.42)
492259	NM	3	BACA VALLEY TEL. CO.	710	706	\$923.42	\$331,536.95	\$741.42	\$236,127.55	(\$182.00)	(\$95,409.40)
482246	MT	3	MID-RIVERS TEL. COOPERATIVE INC.	10482	10,159	\$673.11	\$2,863,482.54	\$658.89	\$2,768,919.31	(\$14.22)	(\$94,563.23)
442080	TX	2	GTE SOUTHWEST INC. - TEXAS	1370149	1,322,086	\$318.76	\$4,371,543.46	\$316.35	\$4,283,963.43	(\$2.41)	(\$87,580.03)
411781	KS	3	H & B COMMUNICATIONS INC.	1092	1,066	\$599.14	\$241,330.75	\$488.13	\$154,026.45	(\$111.01)	(\$87,304.30)
442072	TX	3	FORT BEND TELEPHONE COMPANY	27581	26,865	\$318.60	\$574,604.07	\$311.86	\$487,363.39	(\$6.74)	(\$87,240.68)
411833	KS	3	SOUTHERN KANSAS TEL. CO.,INC.	4448	4,379	\$496.91	\$655,608.88	\$469.32	\$570,929.39	(\$27.59)	(\$84,679.49)
613003	AK	3	BRISTOL BAY TELEPHONE COOP. INC.	1799	1,672	\$635.03	\$423,528.59	\$566.08	\$339,335.06	(\$68.95)	(\$84,193.53)
150077	NY	3	CHAMPLAIN TEL. CO.	5433	5,128	\$367.17	\$271,574.14	\$341.12	\$190,561.11	(\$26.05)	(\$81,013.03)
492264	NM	3	LEACO RURAL TEL. COOPERATIVE INC.	1001	968	\$933.78	\$462,093.26	\$822.08	\$382,314.91	(\$111.70)	(\$79,778.35)
240539	SC	3	POND BRANCH TEL. CO., INC.	11194	11,121	\$380.47	\$693,801.10	\$369.25	\$616,607.56	(\$11.22)	(\$77,193.54)
442073	TX	3	BORDER TO BORDER COMMUNICATIONS	79	64	\$5,956.45	\$271,639.78	\$4,414.30	\$197,703.28	(\$1,542.15)	(\$73,936.50)
442070	TX	3	ETEX TELEPHONE COOPERATIVE INC.	11485	11,350	\$758.47	\$3,925,812.63	\$748.42	\$3,855,650.33	(\$10.05)	(\$70,162.30)
371591	NE	3	SOUTHEAST NEBRASKA TEL. CO.	4280	4,129	\$536.32	\$740,222.66	\$512.50	\$672,073.84	(\$23.82)	(\$68,148.82)
452200	AZ	3	FORT MOJAVE TELECOMMUNICATIONS, INC.	330	308	\$1,552.61	\$289,979.41	\$1,257.97	\$222,336.54	(\$294.64)	(\$67,642.87)
341049	IL	3	MADISON TEL. CO.	1481	1,435	\$626.00	\$353,776.40	\$562.13	\$286,985.01	(\$63.87)	(\$66,791.39)
421908	MO	3	LE-RU TELEPHONE COMPANY	1205	1,197	\$946.12	\$582,489.02	\$870.09	\$515,862.52	(\$76.03)	(\$66,626.50)
532390	OR	3	OREGON-IDaho UTILITIES, INC.	770	740	\$2,361.84	\$1,145,826.42	\$2,240.35	\$1,079,405.40	(\$121.49)	(\$66,421.02)
492272	NM	3	ROOSEVELT COUNTY RURAL TEL. COOP.,INC.	1716	1,693	\$770.06	\$600,302.37	\$716.29	\$534,331.43	(\$53.77)	(\$65,970.94)
532378	OR	3	TRANS-CASCADES TELEPHONE COMPANY	149	145	\$1,873.43	\$171,405.45	\$1,265.90	\$105,533.33	(\$607.53)	(\$65,872.12)
411788	KS	3	KANOKLA TEL. ASSOC. INC.- KS	2271	2,252	\$513.97	\$365,976.07	\$473.63	\$300,903.49	(\$40.34)	(\$65,072.58)
543402	CA	2	CITIZENS TELECOMMUNICATIONS OF GOLDEN ST	14527	14,122	\$457.10	\$1,692,649.86	\$449.24	\$1,628,609.80	(\$7.86)	(\$64,040.06)
310728	MI	3	SPRINGPORT TEL. CO.	1798	1,776	\$390.38	\$123,998.68	\$336.74	\$60,946.07	(\$53.64)	(\$63,052.61)
120047	NH	3	MERRIMACK COUNTY TEL. CO.	6846	6,608	\$376.63	\$393,219.45	\$361.27	\$332,110.66	(\$15.36)	(\$61,108.79)
492066	NM	3	DELL TELEPHONE CO-OP. INC.-NM	368	368	\$2,182.69	\$520,370.98	\$1,959.80	\$459,352.94	(\$222.89)	(\$61,018.04)
542339	CA	3	THE SISKIYOU TELEPHONE CO.	4473	4,326	\$777.59	\$1,558,340.16	\$757.10	\$1,497,726.96	(\$20.49)	(\$60,613.20)

SAR_ID	S	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
STATE											
411827	KS	3	S & T TEL. COOP. ASSN.	1704	1,675	\$1,232.57	\$1,174,948.14	\$1,182.93	\$1,114,860.34	(\$49.64)	(\$60,087.80)
401726	AR	3	TRI-COUNTY TEL. CO. INC.-AR	5909	5,856	\$469.20	\$755,037.94	\$453.80	\$695,375.85	(\$15.40)	(\$59,662.09)
401713	AR	3	NORTHERN ARKANSAS TEL. CO.,INC.	6453	6,397	\$763.90	\$2,238,688.20	\$750.14	\$2,181,383.77	(\$13.76)	(\$57,304.43)
472215	ID	3	CAMBRIDGE TEL. CO.,INC.-ID	962	944	\$674.18	\$266,839.61	\$593.98	\$211,339.90	(\$80.20)	(\$55,499.71)
391668	SD	3	KENNEBEC TELEPHONE COMPANY	332	320	\$757.39	\$110,424.50	\$527.73	\$55,741.23	(\$229.66)	(\$54,583.27)
613028	AK	3	SUMMIT TEL & TEL CO OF ALASKA	115	111	\$2,491.96	\$182,706.45	\$1,841.29	\$128,689.36	(\$650.67)	(\$54,017.09)
442130	TX	3	PEOPLES TELEPHONE COOPERATIVE - TX	9163	9,069	\$429.32	\$898,049.34	\$419.60	\$844,229.56	(\$9.72)	(\$53,819.78)
270435	LA	3	NORTHEAST LOUISIANA TEL. CO., INC.	901	890	\$756.37	\$306,437.30	\$674.53	\$253,019.98	(\$81.84)	(\$53,417.32)
431984	OK	2	OKLAHOMA COMMUNICATION SYSTEMS INC.	16775	16,585	\$435.32	\$1,716,946.78	\$429.25	\$1,663,990.58	(\$6.07)	(\$52,956.20)
442093	TX	3	INDUSTRY TELEPHONE COMPANY	1869	1,849	\$671.54	\$518,994.10	\$631.92	\$466,557.58	(\$39.62)	(\$52,436.52)
442086	TX	3	HILL COUNTRY TELEPHONE CO-OP. INC.	12100	12,005	\$481.51	\$1,658,689.73	\$473.93	\$1,606,738.67	(\$7.58)	(\$51,951.06)
532376	OR	3	HELIX TELEPHONE COMPANY	270	264	\$1,083.77	\$155,723.46	\$820.41	\$103,937.60	(\$263.36)	(\$51,785.86)
482254	MT	3	SOUTHERN MONTANA TEL. CO.	916	891	\$790.93	\$329,876.33	\$713.55	\$279,374.75	(\$77.38)	(\$50,501.58)
300597	OH	3	CHILlicothe TEL. CO.	32919	31,686	\$420.88	\$2,937,104.46	\$416.96	\$2,887,079.35	(\$3.92)	(\$50,025.11)
371516	NE	3	ARAPAHOE TELEPHONE COMPANY	1112	1,058	\$467.27	\$134,880.80	\$403.68	\$85,857.63	(\$63.59)	(\$49,023.17)
472226	ID	3	MIDVALE TEL. EXCH. INC.	432	428	\$1,286.65	\$317,585.23	\$1,136.49	\$269,965.15	(\$150.16)	(\$47,620.08)
613004	AK	3	BUSH-TELL INC.	790	754	\$688.94	\$221,479.26	\$604.83	\$174,937.39	(\$84.11)	(\$46,541.87)
472213	ID	3	ALBION TEL. CO. INC.	1044	1,010	\$958.62	\$500,959.07	\$896.20	\$455,047.06	(\$62.42)	(\$45,912.01)
472232	ID	3	ROCKLAND TEL. CO.,INC.	346	343	\$1,059.21	\$196,004.46	\$880.60	\$150,522.39	(\$178.61)	(\$45,482.07)
532364	OR	3	COLTON TELEPHONE COMPANY	1185	1,167	\$594.52	\$260,152.40	\$540.77	\$214,694.19	(\$53.75)	(\$45,458.21)
484322	MT	2	CITIZENS TELECOMMUNICATIONS CO. OF MONTA	8329	8,161	\$471.92	\$1,068,879.43	\$462.68	\$1,023,431.00	(\$9.24)	(\$45,448.43)
421929	MO	3	HOLWAY TELEPHONE COMPANY	581	571	\$754.37	\$195,745.41	\$647.01	\$150,543.18	(\$107.36)	(\$45,202.23)
613025	AK	3	YUKON TELEPHONE COMPANY, INC.	524	478	\$668.94	\$133,237.28	\$544.75	\$89,365.22	(\$124.19)	(\$43,872.06)
341065	IL	3	ODIN TEL. EXCHANGE, INC.	1150	1,142	\$552.34	\$218,452.12	\$499.33	\$174,602.50	(\$53.01)	(\$43,849.62)
552349	NV	3	CHURCHILL CO. TEL. & TEL. SYSTEM	11693	11,195	\$413.33	\$974,318.48	\$406.57	\$932,774.95	(\$6.76)	(\$41,543.53)
150099	NY	3	HANCOCK TEL. CO.-NY	1771	1,727	\$426.30	\$167,102.92	\$393.22	\$126,597.29	(\$33.08)	(\$40,505.63)
220358	GA	3	DARIEN TEL. CO., INC.	5135	5,024	\$520.54	\$841,213.91	\$508.06	\$801,010.09	(\$12.48)	(\$40,203.82)
492270	NM	3	PENASCO VALLEY TEL. COOPERATIVE INC.	2713	2,687	\$1,140.41	\$1,699,101.81	\$1,118.72	\$1,659,031.57	(\$21.69)	(\$40,070.24)
532393	OR	2	PIONEER TELEPHONE COOPERATIVE	13794	13,496	\$290.57	\$42,769.84	\$284.37	\$3,713.73	(\$6.20)	(\$39,056.11)
371542	NE	3	EASTERN NEBRASKA TELEPHONE COMPANY	2849	2,748	\$418.59	\$250,003.63	\$397.91	\$211,111.74	(\$20.68)	(\$38,891.89)
452179	AZ	3	GILA RIVER TELECOMMUNICATIONS, INC.	2505	2,217	\$694.70	\$660,796.97	\$669.60	\$622,081.05	(\$25.10)	(\$38,715.92)
442052	TX	3	CENTRAL TEXAS TELEPHONE CO-OP. INC.	4138	4,127	\$904.70	\$1,880,092.30	\$890.44	\$1,841,582.38	(\$14.26)	(\$38,529.92)
532375	OR	3	ROOMTE TELECOMMUNICATIONS INC.	778	733	\$686.65	\$214,051.81	\$615.14	\$175,735.35	(\$71.51)	(\$38,316.46)
371592	NE	3	STANTON TEL. CO.,INC.	1145	1,116	\$623.43	\$272,980.94	\$576.19	\$234,960.40	(\$47.24)	(\$38,020.54)
472295	ID	3	SILVER STAR TEL. CO. INC.-ID	509	484	\$773.91	\$173,013.82	\$675.52	\$137,956.20	(\$98.39)	(\$35,057.62)
341045	IL	3	LEAF RIVER TEL. CO.	619	614	\$515.22	\$100,357.73	\$441.83	\$67,394.95	(\$73.39)	(\$32,962.78)
371567	NE	3	KEYSTONE-ARTHUR TELEPHONE COMPANY	621	620	\$675.79	\$176,003.48	\$603.97	\$143,447.10	(\$71.82)	(\$32,556.38)
613016	AK	3	MUKLUK TEL. COMPANY, INC.	1047	1,025	\$867.16	\$438,089.18	\$823.02	\$405,550.98	(\$44.14)	(\$32,538.20)
532226	OR	3	MIDVALE TEL. EXCH. INC. - OR	205	205	\$1,003.58	\$108,592.41	\$792.02	\$76,342.91	(\$211.56)	(\$32,249.50)
462204	CO	3	COLUMBINE TELEPHONE COMPANY	982	978	\$810.64	\$376,543.77	\$765.68	\$344,894.00	(\$44.96)	(\$31,649.77)
532384	OR	3	MONITOR COOPERATIVE TELEPHONE CO	656	654	\$493.68	\$96,330.33	\$427.45	\$64,730.73	(\$66.23)	(\$31,599.60)
552233	NV	3	RURAL TELEPHONE COMPANY - NV	532	525	\$1,119.56	\$323,769.64	\$1,038.53	\$292,576.47	(\$81.03)	(\$31,193.17)
462202	CO	3	ROGGEN TELEPHONE COOPERATIVE CO.	236	233	\$1,249.64	\$166,423.53	\$1,070.29	\$135,398.83	(\$179.35)	(\$31,024.70)
371586	NE	3	ROCK COUNTY TEL. CO.	1075	1,026	\$817.08	\$399,980.02	\$775.15	\$369,108.01	(\$41.93)	(\$30,872.01)
442076	TX	3	GANADO TELEPHONE COMPANY INC.	1452	1,430	\$856.15	\$599,379.60	\$825.74	\$568,712.28	(\$30.41)	(\$30,667.32)
442040	TX	3	BRAZORIA TEL. CO.	5857	5,760	\$661.14	\$1,571,841.07	\$652.39	\$1,541,863.33	(\$8.75)	(\$29,977.74)
532385	OR	3	MONROE TELEPHONE COMPANY	891	859	\$456.67	\$102,681.92	\$409.58	\$73,512.76	(\$47.09)	(\$29,169.16)
613023	AK	3	UNITED UTILITIES INC.	4963	4,873	\$766.68	\$1,715,510.78	\$756.95	\$1,686,577.64	(\$9.73)	(\$28,933.14)
542346	CA	3	PINNACLES TELEPHONE COMPANY	225	217	\$1,246.18	\$154,432.19	\$1,071.61	\$126,316.10	(\$174.57)	(\$28,116.09)
120038	NH	3	BRETTON WOODS TEL. CO.	371	319	\$405.93	\$25,992.62	\$250.75	\$0.00	(\$155.18)	(\$25,992.62)
412030	KS	3	TOTAH TELEPHONE CO. INC.	1349	1,338	\$666.22	\$370,223.36	\$639.14	\$344,870.19	(\$27.08)	(\$25,353.17)
411808	KS	3	MOUNDRIDGE TEL. CO.	2644	2,574	\$495.75	\$383,131.08	\$480.97	\$358,099.68	(\$14.78)	(\$25,031.40)
432018	OK	3	PIONEER TEL. COOP. INC.	47854	46,450	\$391.15	\$3,269,920.91	\$388.62	\$3,244,937.30	(\$2.53)	(\$24,983.61)
403031	AR	3	SCOTT COUNTY TELEPHONE COMPANY	119	118	\$1,672.45	\$121,701.85	\$1,399.48	\$97,704.38	(\$272.97)	(\$23,997.47)
220344	GA	3	ALMA TEL. CO., INC.	6409	6,180	\$474.99	\$823,649.23	\$468.11	\$800,149.67	(\$6.88)	(\$23,499.56)
341060	IL	3	MOULTRIE INDEPENDENT TEL. CO.	806	778	\$351.22	\$33,136.25	\$303.47	\$9,869.80	(\$47.75)	(\$23,266.45)
411764	KS	3	ELKHART TELEPHONE COMPANY INC.	1654	1,552	\$309.98	\$24,499.21	\$285.52	\$1,588.14	(\$24.46)	(\$22,911.07)
442105	TX	3	LIPAN TELEPHONE COMPANY	1103	1,090	\$729.87	\$353,635.87	\$700.35	\$330,986.98	(\$29.52)	(\$22,648.89)
472233	ID	3	RURAL TELEPHONE COMPANY - ID	397	397	\$936.58	\$190,349.22	\$859.37	\$167,899.00	(\$77.21)	(\$22,450.22)
371536	NE	3	CURTIS TELEPHONE COMPANY	881	823	\$691.22	\$243,154.59	\$654.24	\$221,448.27	(\$36.98)	(\$21,706.32)

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
472423	ID	3	INLAND TELEPHONE COMPANY - ID	309	307	\$1,386.86	\$250,873.98	\$1,291.40	\$229,310.75	(\$95.46)	(\$21,563.23)
280466	MS	3	SLEDGE TEL. CO., INC.	510	508	\$582.12	\$108,521.03	\$526.46	\$88,005.22	(\$55.66)	(\$20,515.81)
411852	KS	3	ZENDA TELEPHONE COMPANY INC.	233	229	\$631.01	\$57,316.77	\$510.24	\$36,885.29	(\$120.77)	(\$20,431.48)
462188	CO	3	FARMERS TEL CO, INC. - COLORADO	381	369	\$795.87	\$137,982.60	\$723.30	\$118,401.38	(\$72.57)	(\$19,581.22)
341043	IL	3	LA HARPE TEL. CO.	1106	1,090	\$346.58	\$43,137.38	\$317.36	\$23,672.92	(\$29.22)	(\$19,464.46)
532369	OR	3	EAGLE TELEPHONE SYSTEM INC.	424	389	\$873.60	\$168,139.06	\$810.13	\$150,148.91	(\$63.47)	(\$17,990.15)
532392	OR	3	PINE TELEPHONE SYSTEM INC. - OR	886	767	\$915.13	\$355,413.67	\$882.52	\$337,699.05	(\$32.61)	(\$17,714.62)
110037	MA	3	RICHMOND TEL. CO.	1016	1,010	\$340.75	\$36,143.94	\$313.87	\$19,644.09	(\$26.88)	(\$16,499.85)
125113	NH	1	NEW ENGLAND TEL.-NH	721316	691,362	\$328.95	\$2,990,520.90	\$326.99	\$2,975,405.61	(\$1.96)	(\$15,115.29)
542311	CA	3	CALIFORNIA-OREGON TELEPHONE CO	2660	2,558	\$640.05	\$657,589.09	\$631.03	\$643,759.72	(\$9.02)	(\$13,829.37)
190249	VA	3	ROANOKE & BOTETOURT TEL. CO.	8579	8,187	\$372.80	\$463,663.17	\$368.54	\$450,136.56	(\$4.26)	(\$13,526.61)
613013	AK	3	KETCHIKAN PUBLIC UTILITIES	10145	9,706	\$329.20	\$274,471.85	\$325.32	\$260,979.81	(\$3.88)	(\$13,492.04)
351316	IA	3	UNITED FARMERS TEL. CO.	650	623	\$330.37	\$18,091.34	\$295.82	\$4,808.42	(\$34.55)	(\$13,282.92)
613006	AK	3	COPPER VALLEY TEL. COOP. INC.	5467	4,848	\$653.09	\$1,293,696.44	\$648.52	\$1,283,668.68	(\$4.57)	(\$10,027.76)
371557	NE	3	HARTMAN TELEPHONE EXCHANGES INC.	452	444	\$714.56	\$138,951.61	\$687.21	\$130,448.00	(\$27.35)	(\$8,503.61)
351105	IA	3	AYRSHIRE FMRS. MUT. TEL. CO.	366	362	\$325.35	\$9,330.94	\$291.22	\$1,710.19	(\$34.13)	(\$7,620.75)
462201	CO	3	RICO TEL. CO.	137	136	\$419.75	\$12,491.13	\$345.37	\$5,429.96	(\$74.38)	(\$7,061.17)
280457	MS	3	LAKESIDE TEL. CO., INC.	386	386	\$668.24	\$107,390.63	\$643.12	\$100,641.48	(\$25.12)	(\$6,749.15)
552284	NV	3	BEEHIVE TELEPHONE COMPANY, INC., NV	101	101	\$640.11	\$25,968.77	\$552.78	\$19,490.58	(\$87.33)	(\$6,478.19)
462196	CO	3	PEETZ COOP. TEL. CO.	208	201	\$747.31	\$67,840.83	\$707.47	\$62,108.65	(\$39.84)	(\$5,732.18)
361391	MN	3	FELTON TEL. CO., INC.	702	694	\$469.11	\$89,433.40	\$457.33	\$84,245.65	(\$11.78)	(\$5,187.75)
431788	OK	3	KANOKLA TELEPHONE ASSN. INC. - OK	1310	1,290	\$581.28	\$274,762.36	\$574.41	\$269,863.32	(\$6.87)	(\$4,899.04)
341023	IL	3	GRIDLEY TEL. CO.	1401	1,360	\$324.42	\$34,233.34	\$317.61	\$29,753.80	(\$6.81)	(\$4,479.54)
371580	NE	3	PETERSBURG TELEPHONE COMPANY	446	445	\$632.66	\$111,930.44	\$619.89	\$108,274.07	(\$12.77)	(\$3,656.37)
452176	AZ	3	VALLEY TELEPHONE COOPERATIVE INC-AZ	2500	2,420	\$839.87	\$984,786.51	\$836.11	\$981,244.75	(\$3.76)	(\$3,541.76)
522442	WA	3	ST. JOHN TELEPHONE CO.	644	609	\$490.98	\$88,468.87	\$481.47	\$84,950.67	(\$9.51)	(\$3,518.20)
391679	SD	3	STOCKHOLM-STRADBURG TEL. CO.	212	210	\$425.20	\$20,146.16	\$403.12	\$16,954.35	(\$22.08)	(\$3,191.81)
432029	OK	3	TERRAL TEL. CO.	302	300	\$503.05	\$46,296.47	\$488.85	\$43,508.24	(\$14.20)	(\$2,788.23)
411801	KS	3	MADISON TEL. CO. INC.- KS	796	777	\$696.58	\$232,687.47	\$690.71	\$230,322.69	(\$5.87)	(\$2,364.78)
381616	ND	3	INTER-COMMUNITY TELEPHONE COMPANY	1303	1,268	\$537.52	\$228,460.73	\$533.44	\$226,301.58	(\$4.08)	(\$2,159.15)
381617	ND	3	MIDSTATE TELEPHONE COMPANY	1763	1,588	\$364.15	\$80,981.77	\$360.86	\$79,385.87	(\$3.29)	(\$1,595.90)
613010	AK	2	GLACIER STATE TELEPHONE COMPANY	43032	41,409	\$646.82	\$10,855,331.05	\$644.97	\$10,854,076.14	(\$1.85)	(\$1,254.91)
452226	AZ	3	MIDVALE TELEPHONE EXCHANGE, INC.-ARIZONA	451	446	\$1,043.90	\$249,741.75	\$1,038.94	\$248,687.43	(\$4.96)	(\$1,054.32)
482242	MT	3	INTERBEL TEL. COOPERATIVE INC.	1421	1,409	\$1,299.77	\$1,059,372.96	\$1,297.23	\$1,058,605.60	(\$2.54)	(\$767.36)
150116	NY	3	PATTERSONVILLE TEL. CO.-NY	1363	1,314	\$324.94	\$33,519.58	\$322.98	\$33,339.10	(\$1.96)	(\$180.48)
310711	MI	3	MIDWAY TEL. CO.	893	881	\$556.27	\$171,122.42	\$554.34	\$171,046.02	(\$1.93)	(\$76.40)
455101	AZ	1	MOUNTAIN BELL-ARIZONA	2338078	2,265,038	\$282.44	\$0.00	\$282.44	\$0.00	(\$0.00)	\$0.00
175000	PA	1	BELL OF PENNSYLVANIA	6127335	5,788,092	\$202.86	\$0.00	\$202.86	\$0.00	(\$0.00)	\$0.00
295185	TN	1	SOUTH CENTRAL BELL-TN	2548099	2,455,647	\$274.00	\$0.00	\$274.00	\$0.00	(\$0.00)	\$0.00
265181	AL	1	SOUTH CENTRAL BELL-AL	1883967	1,833,611	\$244.51	\$0.00	\$244.51	\$0.00	(\$0.00)	\$0.00
585114	RI	1	NEW ENGLAND TEL.-RI	634353	598,945	\$227.27	\$0.00	\$227.27	\$0.00	(\$0.00)	\$0.00
115112	MA	1	NEW ENGLAND TEL.-MA	4318220	4,069,936	\$210.82	\$0.00	\$210.82	\$0.00	(\$0.00)	\$0.00
535163	OR	1	PACIFIC NORTHWEST BELL-OREGON	1230503	1,197,524	\$267.11	\$0.00	\$267.11	\$0.00	(\$0.00)	\$0.00
345070	IL	1	ILLINOIS BELL TEL. CO.	6469352	6,248,531	\$147.65	\$0.00	\$147.65	\$0.00	(\$0.00)	\$0.00
445216	TX	1	SOUTHWESTERN BELL-TEXAS	8593618	8,312,860	\$253.30	\$0.00	\$253.30	\$0.00	(\$0.00)	\$0.00
465102	CO	1	MOUNTAIN BELL-COLORADO	2365257	2,277,292	\$250.17	\$0.00	\$250.17	\$0.00	(\$0.00)	\$0.00
375143	NE	1	NORTHWESTERN BELL-NEBRASKA	529800	506,273	\$227.53	\$0.00	\$227.53	\$0.00	(\$0.00)	\$0.00
525161	WA	1	PACIFIC NORTHWEST BELL-WASHINGTON	2267521	2,199,937	\$219.26	\$0.00	\$219.26	\$0.00	(\$0.00)	\$0.00
325080	IN	1	INDIANA BELL TEL. CO.	2068508	2,015,639	\$202.10	\$0.00	\$202.10	\$0.00	(\$0.00)	\$0.00
335220	WI	1	WISCONSIN BELL	2102974	2,045,952	\$179.68	\$0.00	\$179.68	\$0.00	(\$0.00)	\$0.00
305150	OH	1	OHIO BELL TEL. CO.	3892178	3,749,814	\$193.03	\$0.00	\$193.03	\$0.00	(\$0.00)	\$0.00
165120	NJ	1	NEW JERSEY BELL	5823339	5,464,366	\$195.17	\$0.00	\$195.17	\$0.00	(\$0.00)	\$0.00
315090	MI	1	MICHIGAN BELL TEL. CO.	5163134	4,974,734	\$193.58	\$0.00	\$193.58	\$0.00	(\$0.00)	\$0.00
185030	MD	1	C & P TEL. CO. OF MD	3403115	3,222,317	\$213.39	\$0.00	\$213.39	\$0.00	(\$0.00)	\$0.00
565010	DE	1	DIAMOND STATE TEL. CO.	521426	486,562	\$211.86	\$0.00	\$211.86	\$0.00	(\$0.00)	\$0.00
475103	ID	1	MOUNTAIN BELL-IDAH0	441322	427,989	\$265.48	\$0.00	\$265.48	\$0.00	(\$0.00)	\$0.00
195040	VA	1	C & P TEL. CO. OF VA	3245135	3,049,308	\$227.64	\$0.00	\$227.64	\$0.00	(\$0.00)	\$0.00
365142	MN	1	NORTHWESTERN BELL-MINNESOTA	2119008	2,031,095	\$204.03	\$0.00	\$204.03	\$0.00	(\$0.00)	\$0.00
395145	SD	1	NORTHWESTERN BELL-SOUTH DAKOTA	317031	301,992	\$234.44	\$0.00	\$234.44	\$0.00	(\$0.00)	\$0.00
505107	UT	1	MOUNTAIN BELL-UTAH	971972	935,178	\$222.70	\$0.00	\$222.70	\$0.00	(\$0.00)	\$0.00

SAR_ID	STATE	\$	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
330858	WI	2	FRONTIER COMM-LAKESHORE, INC.	1913	1,905	\$209.59	\$0.00	\$209.59	\$0.00	\$0.00	\$0.00
425213	MO	1	SOUTHWESTERN BELL-MISSOURI	2396041	2,316,897	\$221.46	\$0.00	\$221.46	\$0.00	(\$0.00)	\$0.00
415214	KS	1	SOUTHWESTERN BELL-KANSAS	1264898	1,221,197	\$258.02	\$0.00	\$258.02	\$0.00	\$0.00	\$0.00
320828	IN	2	FRONTIER COMM. OF THORNTOWN, INC.	2510	2,481	\$154.66	\$0.00	\$154.66	\$0.00	\$0.00	\$0.00
613009	AK	2	GTE ALASKA INCORPORATED	20680	17,874	\$226.24	\$0.00	\$226.24	\$0.00	\$0.00	\$0.00
190233	VA	2	CONTEL OF VA, INC. DBA GTE VA	515140	456,295	\$281.51	\$0.00	\$281.51	\$0.00	(\$0.00)	\$0.00
371186	NE	2	GTE NORTH INC. - NEBRASKA	58708	53,433	\$248.28	\$0.00	\$248.28	\$0.00	(\$0.00)	\$0.00
320772	IN	2	GTE NORTH, INC.-IN	722790	677,523	\$275.65	\$0.00	\$274.05	\$0.00	(\$1.60)	\$0.00
170168	PA	2	FRONTIER COMM. OF PA, INC.	24792	23,937	\$179.74	\$0.00	\$179.74	\$0.00	\$0.00	\$0.00
623100	HI	2	GTE HAWAIIAN TEL. CO. INC.	718060	674,283	\$269.25	\$0.00	\$265.45	\$0.00	(\$3.80)	\$0.00
555173	NV	1	NEVADA BELL	303063	292,242	\$238.06	\$0.00	\$238.06	\$0.00	\$0.00	\$0.00
341067	IL	2	FRONTIER COMM. OF ORION, INC.	1883	1,767	\$158.87	\$0.00	\$158.87	\$0.00	(\$0.00)	\$0.00
310682	MI	2	FRONTIER COMM. OF MICHIGAN, INC.	21714	21,480	\$226.97	\$0.00	\$226.97	\$0.00	(\$0.00)	\$0.00
300682	OH	2	FRONTIER COMM. OF OHIO, INC.	575	569	\$265.24	\$0.00	\$265.24	\$0.00	\$0.00	\$0.00
532416	OR	2	GTE NORTHWEST INC. OREGON	426387	401,865	\$267.25	\$0.00	\$267.25	\$0.00	(\$0.00)	\$0.00
421789	MO	2	THE KS STATE TEL. DBA GTE OF EASTERN MIS	7338	7,167	\$272.11	\$0.00	\$272.11	\$0.00	(\$0.00)	\$0.00
385144	ND	1	NORTHWESTERN BELL-NORTH DAKOTA	298589	284,774	\$252.00	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00
310717	MI	3	ONTONAGON COUNTY TEL. CO.	4628	4,573	\$222.84	\$0.00	\$222.84	\$0.00	(\$0.00)	\$0.00
355141	IA	1	NORTHWESTERN BELL-IA	1050424	1,006,947	\$179.03	\$0.00	\$179.03	\$0.00	(\$0.00)	\$0.00
100003	ME	3	LINCOLNVILLE TEL. CO.	1635	1,624	\$243.07	\$0.00	\$243.07	\$0.00	(\$0.00)	\$0.00
220371	GA	3	INTERSTATE TEL. CO.	13595	13,102	\$260.57	\$0.00	\$219.28	\$0.00	(\$41.29)	\$0.00
230468	NC	3	ATLANTIC TEL. MEMB. CORP.	28744	28,324	\$228.06	\$0.00	\$228.06	\$0.00	(\$0.00)	\$0.00
351190	IA	2	CONTEL OF KS, INC., DBA GTE SYSTEMS OF I	74902	70,240	\$249.68	\$0.00	\$249.68	\$0.00	(\$0.00)	\$0.00
351186	IA	2	GTE NORTH, INC.-IA	118201	111,570	\$279.07	\$0.00	\$279.07	\$0.00	(\$0.00)	\$0.00
341015	IL	2	GTE NORTH, INC.-IL	656880	615,133	\$249.53	\$0.00	\$249.53	\$0.00	(\$0.00)	\$0.00
552302	NV	2	CONTEL OF CALIFORNIA - NEVADA	30488	28,654	\$267.40	\$0.00	\$267.40	\$0.00	\$0.00	\$0.00
492080	NM	2	GTE SOUTHWEST INC. - NEW MEXICO	42732	41,374	\$256.07	\$0.00	\$253.78	\$0.00	(\$2.29)	\$0.00
230479	NC	2	GTE SOUTH, INC.-NC	183770	174,107	\$273.04	\$0.00	\$273.04	\$0.00	(\$0.00)	\$0.00
545170	CA	1	PACIFIC BELL	16280648	15,721,688	\$175.12	\$0.00	\$175.12	\$0.00	\$0.00	\$0.00
371534	NE	3	COZAD TELEPHONE COMPANY	2989	2,848	\$242.50	\$0.00	\$242.50	\$0.00	\$0.00	\$0.00
575020	DC	1	C & P TELEPHONE COMPANY OF WA D.C.	950476	883,538	\$73.59	\$0.00	\$73.59	\$0.00	(\$0.00)	\$0.00
155130	NY	1	NEW YORK TEL.	11070129	10,777,412	\$268.57	\$0.00	\$266.25	\$0.00	(\$2.32)	\$0.00
552353	NV	3	MOAPA VALLEY TELEPHONE COMPANY	3144	3,073	\$198.27	\$0.00	\$198.27	\$0.00	(\$0.00)	\$0.00
330952	WI	3	SOUTHEAST TEL. CO. OF WIS., INC.	8173	7,775	\$266.37	\$0.00	\$266.37	\$0.00	(\$0.00)	\$0.00
442097	TX	3	KERRVILLE TELEPHONE COMPANY	21366	19,998	\$271.56	\$0.00	\$271.56	\$0.00	\$0.00	\$0.00
290571	TN	3	MILLINGTON TEL. CO., INC.	23050	22,561	\$255.59	\$0.00	\$255.59	\$0.00	\$0.00	\$0.00
330910	WI	3	MILITOWN MUTUAL TEL. CO.	2338	2,320	\$230.13	\$0.00	\$230.13	\$0.00	\$0.00	\$0.00
170177	PA	3	LACKAWAXEN TEL. CO.	3280	3,265	\$283.15	\$0.00	\$283.15	\$0.00	(\$0.00)	\$0.00
340984	IL	3	CASS COUNTY TEL. CO.	3077	3,032	\$201.37	\$0.00	\$201.37	\$0.00	(\$0.00)	\$0.00
150073	NY	3	BERKSHIRE TEL. CORP.	5900	5,788	\$237.95	\$0.00	\$234.53	\$0.00	(\$3.42)	\$0.00
341088	IL	3	WABASH TEL. COOP., INC.	4661	4,584	\$237.69	\$0.00	\$237.69	\$0.00	\$0.00	\$0.00
502278	UT	3	EMERY TELEPHONE	4437	4,245	\$272.36	\$0.00	\$272.36	\$0.00	(\$0.00)	\$0.00
140068	VT	3	TOPSHAM TEL. CO., INC.	1325	1,323	\$271.80	\$0.00	\$271.80	\$0.00	(\$0.00)	\$0.00
522412	WA	3	ELLENBURG TELEPHONE COMPANY	20459	19,933	\$255.89	\$0.00	\$255.89	\$0.00	\$0.00	\$0.00
462181	CO	3	BIJOU TEL COOPERATIVE ASSOC. INC	1173	1,139	\$198.54	\$0.00	\$198.54	\$0.00	(\$0.00)	\$0.00
532387	OR	3	NEHALEM TELEPHONE AND TELEGRAPH	2775	2,721	\$236.35	\$0.00	\$236.35	\$0.00	\$0.00	\$0.00
150135	NY	3	WARWICK VALLEY TEL. CO.-NY	14503	14,139	\$161.22	\$0.00	\$161.22	\$0.00	\$0.00	\$0.00
542319	CA	2	GENERAL TEL CO OF CALIFORNIA	3915392	3,663,891	\$268.48	\$0.00	\$268.48	\$0.00	(\$0.00)	\$0.00
330931	WI	3	PEOPLES TEL. CO. OF RANDOLPH	6585	6,438	\$271.13	\$0.00	\$271.13	\$0.00	\$0.00	\$0.00
240526	SC	2	CONTEL OF SC, INC. DBA GTE SC	20223	19,844	\$269.05	\$0.00	\$269.05	\$0.00	\$0.00	\$0.00
160135	NJ	3	WARWICK VALLEY TEL. CO.-NJ	8636	8,440	\$118.78	\$0.00	\$118.78	\$0.00	(\$0.00)	\$0.00
150084	NY	3	TACONIC TEL. CORP.	24491	24,101	\$251.57	\$0.00	\$248.18	\$0.00	(\$3.39)	\$0.00
330908	WI	3	MARQUETTE-ADAMS TEL. COOP., INC.	3352	3,320	\$201.65	\$0.00	\$201.65	\$0.00	\$0.00	\$0.00
381630	ND	3	POLAR COMMUNICATIONS MUTUAL AID CORP	9132	8,834	\$255.16	\$0.00	\$255.16	\$0.00	(\$0.00)	\$0.00
330940	WI	3	RHINELANDER TEL. CO.	13794	12,851	\$243.42	\$0.00	\$243.42	\$0.00	(\$0.00)	\$0.00
150110	NY	3	OGDEN TELEPHONE COMPANY - NY	20374	20,210	\$199.87	\$0.00	\$199.87	\$0.00	(\$0.00)	\$0.00
361346	MN	3	ACE TEL. ASSN.-MN	10489	10,322	\$232.39	\$0.00	\$232.39	\$0.00	(\$0.00)	\$0.00
330920	WI	3	NIAGARA TEL. CO.	4072	3,924	\$254.03	\$0.00	\$254.03	\$0.00	\$0.00	\$0.00
150078	NY	3	CHAUTAUQUA & ERIE TEL. CORP.	10920	10,383	\$214.76	\$0.00	\$204.70	\$0.00	(\$10.06)	\$0.00
435215	OK	1	SOUTHWESTERN BELL-OKLAHOMA	1532546	1,479,512	\$258.10	\$0.00	\$258.10	\$0.00	\$0.00	\$0.00

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
361385	MN	3	EAST OTTER TAIL TEL. CO.	16917	16,534	\$262.56	\$0.00	\$257.23	\$0.00	(\$5.33)	\$0.00
532362	OR	3	CANBY TELEPHONE ASSOCIATION	9593	9,393	\$192.15	\$0.00	\$191.74	\$0.00	(\$0.41)	\$0.00
431979	OK	3	CHEROKEE TELEPHONE CO.	4780	4,768	\$208.69	\$0.00	\$208.69	\$0.00	(\$0.00)	\$0.00
351888	IA	3	GRAND RIVER MUT. TEL. CORP.-IA	6078	5,923	\$278.65	\$0.00	\$278.65	\$0.00	(\$0.00)	\$0.00
512290	WY	3	ALL WEST COMMUNICATIONS-WY	341	338	\$268.26	\$0.00	\$253.53	\$0.00	(\$14.73)	\$0.00
150091	NY	3	DUNKIRK AND FREDONIA TEL. CO.	10611	9,982	\$144.81	\$0.00	\$144.81	\$0.00	\$0.00	\$0.00
371553	NE	3	GLENWOOD TELEPHONE MEMBERSHIP CORP.	2702	2,628	\$259.22	\$0.00	\$259.22	\$0.00	\$0.00	\$0.00
442262	TX	3	E.N.M.R. TEL. COOP., INC.-TX	863	842	\$242.49	\$0.00	\$242.49	\$0.00	(\$0.00)	\$0.00
220354	GA	3	CHICKAMAUGA TEL. CORP.	5931	5,729	\$241.95	\$0.00	\$241.95	\$0.00	(\$0.00)	\$0.00
552220	NV	3	FILER MUTUAL TELEPHONE COMPANY - NV	713	678	\$112.74	\$0.00	\$112.74	\$0.00	\$0.00	\$0.00
341091	IL	3	WOODHULL COMMUNITY TEL. CO.	776	756	\$242.40	\$0.00	\$242.40	\$0.00	\$0.00	\$0.00
330973	WI	3	WITTENBERG TEL. CO.	2244	2,178	\$259.94	\$0.00	\$259.94	\$0.00	(\$0.00)	\$0.00
341066	IL	3	ONEIDA TEL. EXCHANGE	575	573	\$192.31	\$0.00	\$192.31	\$0.00	(\$0.00)	\$0.00
240528	SC	3	HORRY TEL. COOP. INC.	57231	55,243	\$231.08	\$0.00	\$231.08	\$0.00	(\$0.00)	\$0.00
341012	IL	3	FLAT ROCK TEL. COOP., INC.	535	524	\$195.85	\$0.00	\$195.85	\$0.00	(\$0.00)	\$0.00
361142	MN	3	NEW ULM TELECOM, INC.	11220	10,691	\$216.49	\$0.00	\$216.49	\$0.00	(\$0.00)	\$0.00
361395	MN	3	GARDEN VALLEY TEL. CO.	14885	14,161	\$259.28	\$0.00	\$259.28	\$0.00	(\$0.00)	\$0.00
391667	SD	3	KADOKA TELEPHONE COMPANY	593	575	\$247.31	\$0.00	\$247.31	\$0.00	(\$0.00)	\$0.00
330974	WI	3	WOOD COUNTY TEL. CO.	28286	26,799	\$160.10	\$0.00	\$160.10	\$0.00	(\$0.00)	\$0.00
250298	AL	3	GULF TEL. CO.-AL	42158	40,786	\$245.52	\$0.00	\$245.52	\$0.00	\$0.00	\$0.00
361414	MN	3	LAKEDALE TELEPHONE COMPANY	10107	9,936	\$267.26	\$0.00	\$234.43	\$0.00	(\$32.83)	\$0.00
150095	NY	3	THE FISHERS ISLAND TEL. CO.	966	955	\$267.00	\$0.00	\$267.00	\$0.00	\$0.00	\$0.00
120049	NH	3	UNION TEL. CO.	6489	6,433	\$241.91	\$0.00	\$241.91	\$0.00	(\$0.00)	\$0.00
320753	IN	3	CLAY CTY. RURAL TEL. COOP., INC.	10345	10,269	\$270.45	\$0.00	\$270.45	\$0.00	\$0.00	\$0.00
472231	ID	3	PROJECT MUTUAL TEL. COOP. ASSN.	7665	7,497	\$245.23	\$0.00	\$245.23	\$0.00	(\$0.00)	\$0.00
351127	IA	2	FRONTIER COMM. OF IOWA, INC.	57853	52,702	\$263.79	\$0.00	\$263.79	\$0.00	\$0.00	\$0.00
170201	PA	2	QUAKER STATE TEL. CO.	40343	39,457	\$278.78	\$0.00	\$278.78	\$0.00	\$0.00	\$0.00
330922	WI	2	NORTH-WEST TEL. CO. DBA PTI COMM.	75483	73,796	\$244.30	\$0.00	\$244.30	\$0.00	\$0.00	\$0.00
300666	OH	2	WESTERN RESERVE TEL. CO.	162155	154,344	\$242.21	\$0.00	\$242.21	\$0.00	\$0.00	\$0.00
140058	VT	2	LUDLOW TEL. CO.	4534	4,428	\$233.65	\$0.00	\$233.65	\$0.00	(\$0.00)	\$0.00
411957	KS	2	THE UTC OF MO DBA UTC OF SE. KS	6092	5,944	\$229.58	\$0.00	\$229.58	\$0.00	(\$0.00)	\$0.00
210341	FL	2	UNITED TEL. CO. OF FLORIDA	1393625	1,342,209	\$270.55	\$0.00	\$270.55	\$0.00	\$0.00	\$0.00
340985	IL	2	CENTRAL TEL. CO. OF IL	219808	200,440	\$234.71	\$0.00	\$232.61	\$0.00	(\$2.10)	\$0.00
150109	NY	2	ALLTEL NEW YORK INC.-JAMESTOWN	47366	45,848	\$202.93	\$0.00	\$202.93	\$0.00	(\$0.00)	\$0.00
150113	NY	2	ALLTEL NY INC.-RED JACKET	2623	2,569	\$212.55	\$0.00	\$212.55	\$0.00	(\$0.00)	\$0.00
371568	NE	2	LINCOLN TEL. & TELE. CO.	276939	260,693	\$204.58	\$0.00	\$204.58	\$0.00	\$0.00	\$0.00
230474	NC	2	THE CONCORD TEL. CO.	96094	90,998	\$225.11	\$0.00	\$225.11	\$0.00	(\$0.00)	\$0.00
260402	KY	2	ALLTEL KENTUCKY, INC.	21225	20,901	\$248.52	\$0.00	\$248.52	\$0.00	(\$0.00)	\$0.00
442147	TX	2	SUGAR LAND TEL. CO.	54348	51,978	\$267.97	\$0.00	\$267.97	\$0.00	\$0.00	\$0.00
170176	PA	2	ALLTEL PENNSYLVANIA, INC.	216676	209,997	\$253.21	\$0.00	\$253.21	\$0.00	(\$0.00)	\$0.00
300665	OH	2	ALLTEL OHIO, INC.	125211	119,391	\$253.06	\$0.00	\$253.06	\$0.00	(\$0.00)	\$0.00
305062	OH	2	CINCINNATI BELL-OHIO	769226	729,358	\$214.98	\$0.00	\$192.05	\$0.00	(\$22.93)	\$0.00
300661	OH	2	UNITED TEL. CO. OF OHIO	568068	543,380	\$265.35	\$0.00	\$265.35	\$0.00	(\$0.00)	\$0.00
330917	WI	2	MOUNT VERNON TEL. CO.	8106	7,977	\$203.42	\$0.00	\$203.42	\$0.00	\$0.00	\$0.00
230471	NC	2	CENTRAL TEL. CO.-NC	257944	241,473	\$263.43	\$0.00	\$263.43	\$0.00	(\$0.00)	\$0.00
452174	AZ	2	SOUTHWESTERN TEL. CO.	4402	4,383	\$250.30	\$0.00	\$250.30	\$0.00	(\$0.00)	\$0.00
150133	NY	2	VERNON TEL. CO., INC.	2671	2,613	\$130.56	\$0.00	\$130.56	\$0.00	\$0.00	\$0.00
310738	MI	2	WOLVERINE TEL. CO.	8770	8,662	\$250.91	\$0.00	\$250.91	\$0.00	(\$0.00)	\$0.00
230470	NC	2	CAROLINA TEL. & TEL. CO.	1100534	1,048,536	\$259.47	\$0.00	\$259.47	\$0.00	\$0.00	\$0.00
190567	VA	2	UNITED INTER-MOUNTAIN TEL. CO.-VA	103097	98,231	\$259.02	\$0.00	\$259.02	\$0.00	(\$0.00)	\$0.00
330909	WI	2	MIDWAY TEL. CO.	7997	7,670	\$251.74	\$0.00	\$251.74	\$0.00	(\$0.00)	\$0.00
100010	ME	2	HAMPDEN TEL. CO.	2871	2,804	\$199.64	\$0.00	\$199.64	\$0.00	\$0.00	\$0.00
330963	WI	2	UTELCO, INC.	14525	14,038	\$203.69	\$0.00	\$203.69	\$0.00	(\$0.00)	\$0.00
462207	CO	2	STRASBURG TEL. CO.	985	961	\$244.69	\$0.00	\$244.69	\$0.00	\$0.00	\$0.00
361433	MN	2	MID STATE TELEPHONE COMPANY	6785	6,733	\$263.80	\$0.00	\$263.80	\$0.00	\$0.00	\$0.00
361350	MN	2	ARVIG TEL. CO.	10379	10,263	\$231.88	\$0.00	\$218.37	\$0.00	(\$13.51)	\$0.00
170209	PA	2	UNITED TEL. CO. OF PA	363407	348,157	\$275.80	\$0.00	\$275.80	\$0.00	\$0.00	\$0.00
120046	NH	2	MERIDEN TEL. CO.	549	538	\$251.75	\$0.00	\$251.75	\$0.00	(\$0.00)	\$0.00
552354	NV	2	ALLTEL NEVADA, INC.-SOUTH	2718	2,413	\$223.29	\$0.00	\$223.29	\$0.00	\$0.00	\$0.00
371595	NE	2	UNITED TELEPHONE CO. OF THE WEST-NE	28142	26,556	\$266.12	\$0.00	\$266.12	\$0.00	\$0.00	\$0.00

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP COST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
613000	AK	2	ANCHORAGE TELEPHONE UTILITY	165319	152,212	\$223.10	\$0.00	\$223.10	\$0.00	(\$0.00)	\$0.00
150122	NY	2	FRONTIER COMM. OF SENECA GORHAM, INC.	9429	9,272	\$227.16	\$0.00	\$227.16	\$0.00	\$0.00	\$0.00
170169	PA	2	GTE NORTH INC.-PA	540390	491,995	\$249.77	\$0.00	\$249.77	\$0.00	(\$0.00)	\$0.00
170170	PA	2	CONTEL OF PA, INC. DBA GTE PA	57677	55,169	\$245.90	\$0.00	\$229.80	\$0.00	(\$16.10)	\$0.00
313033	MI	2	CONTEL OF SOUTH, INC. DBA GTE SYSTEMS OF	48640	47,567	\$277.04	\$0.00	\$277.04	\$0.00	\$0.00	\$0.00
341036	IL	2	CONTEL OF IL, INC. DBA GTE IL	184898	174,125	\$223.30	\$0.00	\$223.30	\$0.00	(\$0.00)	\$0.00
343035	IL	2	GTE SOUTH, INC.-IL	40679	39,727	\$239.38	\$0.00	\$225.72	\$0.00	(\$13.66)	\$0.00
320779	IN	2	CONTEL OF INDIANA, INC. DBA GTE IN	174896	166,399	\$266.47	\$0.00	\$266.47	\$0.00	(\$0.00)	\$0.00
135200	CT	2	SOUTHERN NEW ENGLAND TEL	2015573	1,904,430	\$243.15	\$0.00	\$231.84	\$0.00	(\$11.31)	\$0.00
361140	MN	2	CONTEL OF MN, INC., DBA GTE MN	112773	109,799	\$281.99	\$0.00	\$281.99	\$0.00	\$0.00	\$0.00
361367	MN	2	FRONTIER COMM. OF MINNESOTA, INC.	113762	103,212	\$243.93	\$0.00	\$243.93	\$0.00	(\$0.00)	\$0.00
330964	WI	2	FRONTIER COMM. OF WISCONSIN, INC.	22674	22,297	\$192.11	\$0.00	\$192.11	\$0.00	\$0.00	\$0.00
170178	PA	2	FRONTIER COMM.-LAKEWOOD, INC.	1444	1,413	\$246.51	\$0.00	\$246.51	\$0.00	\$0.00	\$0.00
210340	FL	2	CENTRAL TEL CO. OF FLORIDA	377266	359,116	\$269.28	\$0.00	\$269.28	\$0.00	(\$0.00)	\$0.00
290580	TN	2	CITIZENS TELECOM OF THE VOLUNTEER STATE,	19379	19,242	\$242.20	\$0.00	\$242.20	\$0.00	\$0.00	\$0.00
330912	WI	2	FRONTIER COMM. OF MONDOVI, INC.	2391	2,358	\$272.01	\$0.00	\$272.01	\$0.00	(\$0.00)	\$0.00
330934	WI	2	PLATTEVILLE TEL. CO. DBA PTI COMM.	8955	8,590	\$131.88	\$0.00	\$131.88	\$0.00	\$0.00	\$0.00
320832	IN	2	UNITED TEL. CO. OF INDIANA, INC.	223829	216,546	\$271.13	\$0.00	\$271.13	\$0.00	\$0.00	\$0.00
442140	TX	2	CENTURY TELEPHONE OF SAN MARCOS, INC.	28302	26,918	\$275.65	\$0.00	\$272.67	\$0.00	(\$2.98)	\$0.00
552348	NV	2	CENTRAL TELEPHONE COMPANY - NEVADA	693733	662,453	\$142.13	\$0.00	\$142.13	\$0.00	\$0.00	\$0.00
150121	NY	2	ROCHESTER TELEPHONE CORP.	544292	524,630	\$204.56	\$0.00	\$204.56	\$0.00	(\$0.00)	\$0.00
330895	WI	2	CENTURY TEL. OF WISCONSIN, INC.	58662	51,030	\$205.63	\$0.00	\$205.63	\$0.00	\$0.00	\$0.00
330959	WI	2	THORP TEL. CO. DBA PTI COMM.	2199	2,113	\$222.98	\$0.00	\$222.98	\$0.00	(\$0.00)	\$0.00
300630	OH	2	CENTURY TEL. CO. OF OHIO	75590	71,097	\$233.00	\$0.00	\$233.00	\$0.00	\$0.00	\$0.00
613022	AK	2	TELEPHONE UTILITIES OF ALASKA	5235	4,940	\$254.24	\$0.00	\$254.24	\$0.00	(\$0.00)	\$0.00
290567	TN	2	UNITED INTER-MOUNTAIN TEL. CO.-TN	238852	225,498	\$235.10	\$0.00	\$235.10	\$0.00	(\$0.00)	\$0.00
351207	IA	2	CONTEL OF IA, INC., DBA GTE IA	80137	76,836	\$277.01	\$0.00	\$277.01	\$0.00	(\$0.00)	\$0.00
522417	WA	3	HAT ISLAND TELEPHONE COMPANY	98	98	\$359.57	\$4,705.87	\$359.57	\$4,816.98	(\$0.00)	\$111.11
532404	OR	2	ASOTIN TELEPHONE COMPANY - OREGON	122	120	\$1,507.10	\$108,883.09	\$1,507.10	\$109,046.31	\$0.00	\$163.22
371597	NE	3	WAUNETA TEL. CO.	697	663	\$806.69	\$253,300.19	\$805.26	\$253,488.03	(\$1.43)	\$187.84
341009	IL	3	C-R TEL. CO.	954	949	\$480.98	\$130,742.85	\$479.67	\$131,099.57	(\$1.31)	\$356.72
361399	MN	3	GRANADA TEL. CO.	264	263	\$526.94	\$45,298.88	\$526.94	\$45,655.77	(\$0.00)	\$356.89
512289	WY	3	CHUGWATER TELEPHONE COMPANY	285	266	\$454.81	\$31,425.66	\$454.81	\$31,786.68	(\$0.00)	\$361.02
461835	CO	3	SUNFLOWER TELEPHONE CO., INC. - CO	328	326	\$595.19	\$72,837.06	\$595.19	\$73,279.22	(\$0.00)	\$442.16
462194	CO	3	NUNN TEL. COMPANY	358	351	\$578.84	\$74,118.59	\$578.84	\$74,596.69	\$0.00	\$478.10
504449	UT	2	NAVAJO COMMUNICATIONS CO INC-UT	384	368	\$704.21	\$112,310.50	\$704.21	\$112,810.52	\$0.00	\$500.02
351327	IA	3	WEBB-DICKENS TEL. CORP.	447	440	\$287.90	\$630.77	\$287.90	\$1,130.96	\$0.00	\$500.19
341048	IL	3	MCNABB TEL. CO.	460	459	\$302.50	\$5,013.92	\$302.50	\$5,534.24	(\$0.00)	\$520.32
411809	KS	3	MUTUAL TELEPHONE COMPANY	471	461	\$348.94	\$18,951.51	\$348.94	\$19,474.61	\$0.00	\$523.10
431831	OK	3	SOUTH CENTRAL TEL. ASSN., INC.-OK	392	392	\$1,539.56	\$365,228.00	\$1,539.56	\$365,759.18	(\$0.00)	\$531.18
552223	NV	2	GEM STATE UTILITIES CORP-NV	416	393	\$531.75	\$69,107.70	\$531.75	\$69,642.12	\$0.00	\$534.42
120050	NH	3	WILTON TEL. CO.-NH	2990	2,878	\$284.25	\$0.00	\$284.25	\$554.46	(\$0.00)	\$554.46
532388	OR	3	NORTH STATE TELEPHONE COMPANY - OR	525	502	\$342.75	\$18,617.21	\$342.75	\$19,187.57	\$0.00	\$570.36
300612	OH	3	THE FARMERS MUTUAL TEL. CO.-OKOLONA, OH	424	420	\$399.23	\$32,111.76	\$399.23	\$32,683.18	\$0.00	\$571.42
310714	MI	3	OGDEN TEL. CO.	426	421	\$427.42	\$41,089.21	\$427.42	\$41,661.13	\$0.00	\$571.92
391666	SD	3	JEFFERSON TELEPHONE COMPANY - SD	555	543	\$328.24	\$15,016.43	\$328.24	\$15,632.43	\$0.00	\$616.00
310734	MI	3	WALDRON TEL. CO.	623	604	\$334.02	\$18,972.59	\$334.02	\$19,658.30	\$0.00	\$685.71
320788	IN	3	MERCHANTS & FARMERS TEL. CO.	565	558	\$586.67	\$121,106.41	\$586.67	\$121,865.53	\$0.00	\$759.12
100007	ME	2	ISLAND TEL. CO.	560	558	\$945.81	\$271,406.50	\$945.81	\$272,165.99	\$0.00	\$759.49
351229	IA	3	LOST NATION-ELWOOD TEL. CO.	687	681	\$304.06	\$8,129.49	\$304.06	\$8,901.53	(\$0.00)	\$772.04
351110	IA	3	BERNARD TEL. CO., INC.	572	570	\$488.41	\$81,704.70	\$488.41	\$82,480.45	\$0.00	\$775.75
542322	CA	2	HORNITOS TELEPHONE COMPANY	597	576	\$1,020.27	\$312,328.27	\$1,020.27	\$313,111.15	\$0.00	\$782.88
320742	IN	3	BLOOMINGDALE HOME TEL. CO., INC.	595	582	\$406.81	\$47,806.40	\$406.81	\$48,597.26	\$0.00	\$790.86
150114	NY	2	ORISKANY FALLS TEL. CORP.	731	713	\$297.08	\$5,276.61	\$297.08	\$6,086.82	\$0.00	\$810.21
432034	OK	2	WYANDOTTE TELEPHONE COMPANY	605	605	\$924.86	\$284,760.84	\$924.86	\$285,582.75	\$0.00	\$821.91
503032	UT	3	BEAR LAKE COMMUNICATIONS	625	613	\$461.33	\$75,418.36	\$461.33	\$76,251.27	\$0.00	\$832.91
553304	NV	3	HUMBOLDT TELEPHONE COMPANY	672	645	\$613.18	\$152,812.80	\$613.18	\$153,691.25	\$0.00	\$878.45
442065	TX	3	CUMBY TELEPHONE COOPERATIVE INC.	688	672	\$535.15	\$119,882.50	\$535.15	\$120,796.68	\$0.00	\$914.18
482241	MT	3	HOT SPRINGS TEL. CO.	680	677	\$542.22	\$124,364.27	\$542.22	\$125,283.13	(\$0.00)	\$918.86
310737	MI	3	WINN TEL. CO.	700	686	\$569.19	\$139,893.63	\$569.19	\$140,825.64	\$0.00	\$932.01

SAR_ID	S	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
STATE											
220338	GA	2	QUINCY TEL. CO.-GA DIV.	725	703	\$435.89	\$73,077.96	\$435.89	\$74,031.36	(\$0.00)	\$953.40
421934	MO	2	ORCHARD FARM TELEPHONE COMPANY	712	704	\$789.12	\$259,687.35	\$789.12	\$260,642.24	(\$0.00)	\$954.89
300598	OH	3	MCCLURE TEL. CO.	731	717	\$483.93	\$100,366.79	\$483.93	\$101,338.64	(\$0.00)	\$971.85
532377	OR	2	HOME TELEPHONE COMPANY	752	721	\$437.73	\$75,944.07	\$437.73	\$76,921.29	(\$0.00)	\$977.22
341011	IL	2	FRONTIER COMM. OF LAKESIDE, INC.	873	866	\$286.44	\$419.64	\$286.44	\$1,400.96	(\$0.00)	\$981.32
421807	MO	3	MOKAN DIAL, INC.- MO	739	729	\$548.91	\$137,574.38	\$548.91	\$138,563.96	(\$0.00)	\$989.58
472234	ID	2	TROY TELEPHONE COMPANY	880	876	\$331.26	\$25,945.00	\$331.26	\$26,938.16	(\$0.00)	\$993.16
361374	MN	3	ARROWHEAD COMM. CORP.	742	738	\$568.95	\$150,364.97	\$568.95	\$151,366.35	(\$0.00)	\$1,001.38
371558	NE	3	HEMINGFORD COOP. TELEPHONE COMPANY	896	882	\$312.76	\$15,516.65	\$312.76	\$16,518.82	\$0.00	\$1,002.17
250296	AL	2	GOSHEN TEL. CO.	752	748	\$739.53	\$248,097.82	\$739.53	\$249,113.16	(\$0.00)	\$1,015.34
341020	IL	3	GRAFTON TEL CO.	768	749	\$507.97	\$118,350.67	\$507.97	\$119,368.11	(\$0.00)	\$1,017.44
371540	NE	3	DILLER TELEPHONE COMPANY	931	909	\$315.22	\$17,445.14	\$315.22	\$18,475.33	(\$0.00)	\$1,030.19
462182	CO	3	BLANCA TELEPHONE CO.	780	778	\$596.99	\$174,876.18	\$596.99	\$175,935.35	\$0.00	\$1,059.17
330958	WI	2	TENNEY TEL. CO.	1005	983	\$354.97	\$44,263.58	\$354.97	\$45,376.02	(\$0.00)	\$1,112.44
351341	IA	2	FRONTIER COMM.-SCHUYLER, INC.	993	987	\$318.21	\$20,860.32	\$318.21	\$21,979.41	(\$0.00)	\$1,119.09
462192	CO	3	BIG SANDY TELECOM, INC.	843	830	\$531.63	\$145,877.96	\$531.63	\$147,007.49	\$0.00	\$1,129.53
482244	MT	3	LINCOLN TEL. CO. INC.	1003	997	\$314.07	\$18,388.74	\$314.07	\$19,520.08	\$0.00	\$1,131.34
522437	WA	3	PIONEER TELEPHONE COMPANY	859	837	\$540.16	\$152,462.96	\$540.16	\$153,601.48	\$0.00	\$1,138.52
140062	VT	2	PERKINSVILLE TEL. CO.	865	860	\$445.00	\$95,274.30	\$445.00	\$96,442.37	(\$0.00)	\$1,168.07
442150	TX	3	TATUM TEL. CO.	883	862	\$923.12	\$404,600.45	\$923.12	\$405,772.71	\$0.00	\$1,172.26
220392	GA	3	WAVERLY HALL TEL. CO., INC.	1208	1,190	\$593.41	\$264,288.97	\$592.94	\$265,483.30	(\$0.47)	\$1,194.33
341073	IL	2	FRONTIER COMM.-PRARIE, INC.	1068	1,058	\$293.43	\$5,319.70	\$293.43	\$6,517.81	(\$0.00)	\$1,198.11
421928	MO	2	NEW LONDON TEL. CO.	903	882	\$488.57	\$126,533.11	\$488.57	\$127,731.79	\$0.00	\$1,198.68
411829	KS	3	S & A TEL. CO.,INC.	889	886	\$1,025.25	\$483,730.82	\$1,025.25	\$484,935.44	\$0.00	\$1,204.62
340978	IL	3	ALHAMBRA-GRANTFORK TEL. CO.	1097	1,082	\$346.96	\$43,088.03	\$346.96	\$44,314.10	(\$0.00)	\$1,226.07
341032	IL	3	HOME TEL. CO.-ST. JACOB	923	912	\$729.01	\$295,297.92	\$729.01	\$296,536.43	(\$0.00)	\$1,238.51
330857	WI	2	CASCO TEL. CO.	1117	1,099	\$305.38	\$14,062.34	\$305.38	\$15,309.59	\$0.00	\$1,247.25
432025	OK	3	SOUTHWEST OKLAHOMA TEL. CO.	953	943	\$611.21	\$222,021.41	\$611.21	\$223,301.77	(\$0.00)	\$1,280.36
300644	OH	3	THE NOVA TEL. CO.	987	975	\$496.10	\$145,381.35	\$496.10	\$146,707.48	\$0.00	\$1,326.13
310677	MI	2	ISLAND TEL. CO.	991	979	\$821.66	\$385,020.21	\$821.66	\$386,352.03	\$0.00	\$1,331.82
472230	ID	2	POTLATCH TELEPHONE COMPANY INC.	1016	991	\$562.59	\$197,185.79	\$562.59	\$198,531.69	(\$0.00)	\$1,345.90
522419	WA	3	HOOD CANAL TELEPHONE COMPANY	1019	990	\$496.91	\$148,219.41	\$496.91	\$149,566.28	\$0.00	\$1,346.87
330877	WI	3	FAIRWATER-BRANDON-ALTO TEL. CO.	1216	1,189	\$362.10	\$59,049.99	\$362.10	\$60,401.72	\$0.00	\$1,351.73
371531	NE	3	CLARKS TELEPHONE COMPANY	1053	1,019	\$521.19	\$171,117.18	\$521.19	\$172,499.55	(\$0.00)	\$1,382.37
431974	OK	3	CANADIAN VALLEY TELEPHONE CO.	1019	1,017	\$629.07	\$253,066.80	\$629.07	\$254,449.91	\$0.00	\$1,383.11
170206	PA	2	SUGAR VALLEY TEL. CO.	1048	1,020	\$385.27	\$67,306.31	\$385.27	\$68,694.38	\$0.00	\$1,388.07
371517	NE	3	ARLINGTON TELEPHONE COMPANY	1046	1,032	\$494.02	\$152,270.65	\$494.02	\$153,674.09	\$0.00	\$1,403.44
442104	TX	3	LAKE LIVINGSTON TEL. CO.	1075	1,063	\$494.14	\$156,940.34	\$494.14	\$158,387.47	\$0.00	\$1,447.13
442103	TX	3	LA WARD TELEPHONE EXCHANGE INC.	1251	1,067	\$664.16	\$293,589.40	\$664.16	\$295,041.53	\$0.00	\$1,452.13
401699	AR	2	DECATUR TELEPHONE CO INC- ARKANSAS	1336	1,299	\$293.18	\$6,320.38	\$293.18	\$7,790.67	(\$0.00)	\$1,470.29
361387	MN	3	EMILY COOP. TEL. CO.	1328	1,316	\$328.59	\$36,692.81	\$328.59	\$38,181.48	(\$0.00)	\$1,488.67
522404	WA	2	ASOTIN TELEPHONE COMPANY - WA	1134	1,106	\$593.76	\$245,923.61	\$593.76	\$247,428.43	\$0.00	\$1,504.82
100027	ME	3	UNION RIVER TEL. CO.	1149	1,132	\$631.30	\$283,576.27	\$631.30	\$285,113.53	(\$0.00)	\$1,537.26
310720	MI	3	PENINSULA TEL. CO.-MI	1365	1,362	\$310.78	\$22,208.19	\$310.78	\$23,752.55	(\$0.00)	\$1,544.36
440425	TX	3	CAMERON TELEPHONE COMPANY - TEXAS	1193	1,171	\$397.70	\$88,186.93	\$397.70	\$89,780.99	\$0.00	\$1,594.06
230469	NC	2	BARNARDSVILLE TEL. CO.	1188	1,178	\$488.36	\$168,812.20	\$488.36	\$170,410.17	(\$0.00)	\$1,597.97
372455	NE	3	BENKELMAN TELEPHONE COMPANY INC.	1254	1,181	\$514.64	\$192,519.62	\$514.64	\$194,126.95	\$0.00	\$1,607.33
502277	UT	3	CENTRAL UTAH TEL. INC.	1233	1,222	\$389.30	\$84,329.09	\$389.30	\$85,989.67	\$0.00	\$1,660.58
361357	MN	3	BLACKDUCK TEL. CO.	1524	1,471	\$329.40	\$41,789.01	\$329.40	\$43,453.62	(\$0.00)	\$1,664.61
341058	IL	3	MONTROSE MUTUAL TEL. CO.	1482	1,468	\$333.28	\$45,406.08	\$333.28	\$47,071.13	\$0.00	\$1,665.05
330941	WI	3	RIB LAKE TEL. CO.	1234	1,229	\$427.58	\$120,096.74	\$427.58	\$121,767.36	\$0.00	\$1,670.62
421951	MO	2	STOUTLAND TELEPHONE COMPANY	1244	1,236	\$630.47	\$308,859.81	\$630.46	\$310,533.95	(\$0.01)	\$1,674.14
401727	AR	2	CENTURY TELEPHONE OF SOUTH ARKANSAS, INC	1282	1,262	\$1,004.35	\$669,234.28	\$1,004.35	\$670,947.58	(\$0.00)	\$1,713.30
371525	NE	3	THREE RIVER TELCO	1311	1,296	\$482.18	\$179,715.12	\$482.18	\$181,473.09	(\$0.00)	\$1,757.97
250316	AL	3	RAGLAND TEL. CO.	1312	1,296	\$483.17	\$180,677.40	\$483.17	\$182,437.84	(\$0.00)	\$1,760.44
330855	WI	3	BRUCE TEL. CO., INC.	1577	1,554	\$362.01	\$77,086.29	\$362.01	\$78,847.84	(\$0.00)	\$1,761.55
361370	MN	3	CLARA CITY TEL. EXCH. CO.	1577	1,565	\$313.98	\$28,773.42	\$313.98	\$30,551.98	\$0.00	\$1,778.56
371526	NE	3	CAMBRIDGE TELEPHONE COMPANY - NE	1393	1,326	\$600.35	\$301,395.26	\$600.35	\$303,194.53	(\$0.00)	\$1,799.27
462193	CO	3	NUCLA-NATURITA TEL. CO.	1366	1,331	\$454.90	\$157,336.28	\$454.90	\$159,144.50	\$0.00	\$1,808.22
320801	IN	2	ODON TEL. CO.	1636	1,593	\$351.00	\$67,620.58	\$351.00	\$69,430.57	\$0.00	\$1,809.99

SAR_ID	STATE	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
371537	NE	3 DALTON TEL. CO., INC.	1396	1,342	\$559.96	\$264,379.47	\$559.96	\$266,207.19	\$0.00	\$1,827.72
472223	ID	2 GEM STATE UTILITIES CORP-ID	1413	1,348	\$618.94	\$325,190.27	\$618.94	\$327,018.29	(\$0.00)	\$1,828.02
411814	KS	3 PEOPLES MUTUAL TEL. CO.-KS	1366	1,347	\$634.17	\$340,335.14	\$634.17	\$342,167.78	\$0.00	\$1,832.64
310680	MI	3 CHIPPEWA COUNTY TEL. CO.	1384	1,360	\$451.99	\$157,796.14	\$451.99	\$159,643.64	\$0.00	\$1,847.50
482248	MT	3 NORTHERN TEL. COOP INC - MT	1388	1,362	\$631.86	\$341,765.40	\$631.86	\$343,615.23	(\$0.00)	\$1,849.83
462209	CO	3 WIGGINS TEL. ASSOC.	1403	1,368	\$544.08	\$253,208.69	\$544.08	\$255,069.41	\$0.00	\$1,860.72
120040	NH	2 CHICHESTER TEL. CO.	1403	1,374	\$427.43	\$134,111.43	\$427.43	\$135,976.47	(\$0.00)	\$1,865.04
100031	ME	2 WARREN TEL. CO.	1727	1,694	\$365.39	\$87,752.72	\$365.39	\$88,676.78	\$0.00	\$1,924.06
452175	AZ	2 UNIVERSAL TEL CO OF SOUTHWEST - AZ	1491	1,434	\$377.46	\$86,225.09	\$377.46	\$88,174.15	\$0.00	\$1,949.06
532389	OR	3 OREGON TELEPHONE CORPORATION	1805	1,725	\$339.08	\$59,858.49	\$339.08	\$61,811.95	(\$0.00)	\$1,953.46
492176	NM	3 VALLEY TELEPHONE COOPERATIVE INC-NM	1506	1,447	\$755.08	\$496,818.88	\$755.08	\$498,787.63	\$0.00	\$1,968.75
462199	CO	3 PLAINS COOPERATIVE TEL. ASSOC. INC.	1510	1,483	\$656.11	\$399,099.88	\$656.11	\$401,115.58	\$0.00	\$2,015.70
341004	IL	3 EL PASO TEL. CO.	1838	1,803	\$331.76	\$53,986.46	\$331.76	\$56,034.50	\$0.00	\$2,048.04
411761	KS	3 CUNNINGHAM TELEPHONE CO. INC.	1591	1,520	\$434.35	\$156,250.79	\$434.35	\$158,311.48	(\$0.00)	\$2,060.69
431976	OK	3 CARNEGIE TELEPHONE CO. INC.	1543	1,519	\$443.22	\$166,253.14	\$443.22	\$168,318.03	\$0.00	\$2,064.89
391689	SD	3 WEST RIVER COOPERATIVE TEL. CO.	1597	1,520	\$519.00	\$252,751.79	\$519.00	\$254,821.57	\$0.00	\$2,069.78
230498	NC	2 SALUDA MOUNTAIN TEL. CO.	1543	1,524	\$511.23	\$244,535.82	\$511.23	\$246,606.81	\$0.00	\$2,070.99
240533	SC	2 MCCELLANVILLE TEL. CO., INC.	1558	1,526	\$760.30	\$529,917.35	\$760.30	\$531,992.88	\$0.00	\$2,075.53
310683	MI	3 CARR TEL. CO.	1837	1,834	\$295.72	\$11,951.40	\$295.72	\$14,033.22	\$0.00	\$2,081.82
240540	SC	3 RIDGE TEL. CO., INC.	1544	1,536	\$401.17	\$119,672.18	\$401.17	\$121,756.37	(\$0.00)	\$2,084.19
462190	CO	3 HAXTUN TELEPHONE COMPANY	1569	1,553	\$426.43	\$150,418.26	\$426.43	\$152,525.28	(\$0.00)	\$2,107.02
170189	PA	3 ARMSTRONG TEL. CO-PA	1591	1,559	\$405.58	\$126,620.54	\$405.58	\$128,737.61	(\$0.00)	\$2,117.07
542323	CA	2 WINTERHAVEN TELEPHONE COMPANY	1617	1,576	\$743.43	\$527,339.96	\$743.43	\$529,486.32	\$0.00	\$2,146.36
431966	OK	3 ATLAS TELEPHONE CO.	1586	1,586	\$373.58	\$90,749.45	\$373.58	\$92,904.95	\$0.00	\$2,155.50
270427	LA	2 CENTURY TEL. OF CHATHAM, INC.	1634	1,601	\$1,113.45	\$980,006.64	\$1,113.45	\$982,186.18	\$0.00	\$2,179.54
432010	OK	2 MID-AMERICA TEL., INC.	1627	1,611	\$728.40	\$520,891.19	\$728.40	\$523,082.75	\$0.00	\$2,191.56
442061	TX	3 COMMUNITY TELEPHONE COMPANY, INC.	1665	1,632	\$520.38	\$273,064.73	\$520.38	\$275,280.61	(\$0.00)	\$2,215.88
462203	CO	3 THE RYE TELEPHONE CO. INC.	1684	1,662	\$581.97	\$354,856.24	\$581.97	\$357,109.05	(\$0.00)	\$2,252.81
391685	SD	3 VALLEY TELECOMM. COOP. ASSN. INC.	2028	1,983	\$315.66	\$38,624.03	\$315.66	\$40,877.86	\$0.00	\$2,253.83
472220	ID	3 FILER MUTUAL TELEPHONE COMPANY - ID	2025	1,986	\$307.83	\$28,574.72	\$307.83	\$30,830.82	\$0.00	\$2,256.10
552351	NV	3 LINCOLN COUNTY TELEPHONE SYSTEM INC.	2148	1,992	\$326.88	\$53,326.99	\$326.88	\$55,588.37	\$0.00	\$2,261.38
421886	MO	3 GOODMAN TEL. CO.	1687	1,679	\$401.95	\$131,795.75	\$401.95	\$134,079.51	\$0.00	\$2,283.76
140069	VT	3 WAITSFIELD/FAYSTON TEL. CO.	5189	5,125	\$402.77	\$405,446.82	\$401.56	\$407,757.45	(\$1.21)	\$2,310.63
432032	OK	3 VALLIANT TELEPHONE COMPANY	2070	2,053	\$342.75	\$76,137.71	\$342.75	\$78,465.52	(\$0.00)	\$2,327.81
100034	ME	2 WEST PENOBSCOT TEL. & TEL. CO.	2099	2,061	\$332.01	\$62,046.56	\$332.01	\$64,378.42	(\$0.00)	\$2,331.86
401720	AR	2 CENTURY TELEPHONE OF REDFIELD, INC.	1735	1,718	\$431.55	\$172,996.72	\$431.55	\$175,330.91	\$0.00	\$2,334.19
492263	NM	3 LA JICARITA RURAL TEL. COOP. INC.	1742	1,727	\$591.39	\$380,935.75	\$591.39	\$383,279.09	(\$0.00)	\$2,343.34
442069	TX	3 ELECTRA TELEPHONE COMPANY, INC.	1784	1,735	\$862.54	\$735,534.30	\$862.54	\$737,897.46	\$0.00	\$2,363.16
170194	PA	2 FRONTIER COMM.-OSWAYO RIVER, INC.	2124	2,114	\$334.86	\$67,558.31	\$334.86	\$69,959.47	\$0.00	\$2,401.16
522447	WA	3 TOLEDO TELEPHONE COMPANY INC.	1791	1,767	\$480.31	\$242,550.04	\$480.31	\$244,951.99	\$0.00	\$2,401.95
341061	IL	2 FRONTIER COMM. OF MT. PULASKI, INC.	2161	2,120	\$358.42	\$100,215.74	\$358.42	\$102,620.84	\$0.00	\$2,405.10
361410	MN	3 JOHNSON TELEPHONE COMPANY	1807	1,775	\$644.11	\$461,706.92	\$644.11	\$464,114.82	(\$0.00)	\$2,407.90
532397	OR	3 SCIO MUTUAL TEL. ASSOCIATION	1827	1,807	\$469.64	\$233,580.18	\$469.64	\$236,030.57	(\$0.00)	\$2,450.39
300607	OH	2 CONTINENTAL TEL. CO. OF OHIO	2223	2,181	\$334.40	\$69,047.35	\$334.40	\$71,518.99	(\$0.00)	\$2,471.64
472218	ID	3 CUSTER TEL. COOPERATIVE INC.	1895	1,823	\$389.64	\$126,268.41	\$389.64	\$128,742.16	(\$0.00)	\$2,473.75
411831	KS	3 SOUTH CENTRAL TEL. ASSN. INC-KS	1877	1,843	\$1,209.36	\$1,260,711.66	\$1,209.36	\$1,263,212.22	(\$0.00)	\$2,500.56
411782	KS	3 HOME TELEPHONE COMPANY INC.	1871	1,837	\$425.57	\$176,740.66	\$425.57	\$179,242.02	\$0.00	\$2,501.36
613007	AK	3 CORDOVA TELEPHONE COOPERATIVE, INC.	2036	1,846	\$409.63	\$155,537.64	\$409.63	\$158,039.68	(\$0.00)	\$2,502.04
320797	IN	3 NEW PARIS TEL., INC.	1891	1,853	\$387.02	\$124,705.19	\$387.02	\$127,224.15	\$0.00	\$2,518.96
522410	WA	3 COWICHE TELEPHONE CO. INC.	1915	1,870	\$387.90	\$127,083.47	\$387.90	\$129,622.05	(\$0.00)	\$2,538.58
330884	WI	2 FORESTVILLE TEL. CO., INC.	1914	1,896	\$698.37	\$570,338.75	\$698.37	\$572,913.46	(\$0.00)	\$2,574.71
300658	OH	3 SYCAMORE TEL. CO.	1921	1,903	\$422.74	\$179,051.51	\$422.74	\$181,642.45	\$0.00	\$2,590.94
361379	MN	3 DEER RIVER TEL. CO.	1966	1,904	\$506.52	\$298,783.44	\$506.52	\$301,374.98	\$0.00	\$2,591.54
512295	WY	3 SILVER STAR TEL. CO.- WY	1929	1,914	\$680.67	\$550,345.00	\$680.67	\$552,948.06	\$0.00	\$2,603.06
150092	NY	2 EDWARDS TELEPHONE CO. INC.	1943	1,932	\$632.06	\$485,084.77	\$632.06	\$487,706.49	(\$0.00)	\$2,621.72
310679	MI	3 BLOOMINGDALE TEL. CO.	1976	1,947	\$673.43	\$549,261.50	\$673.43	\$551,904.73	(\$0.00)	\$2,643.23
432013	OK	3 OKLAHOMA TELEPHONE & TELEGRAPH INC.	1987	1,956	\$498.49	\$295,163.48	\$498.49	\$297,817.05	(\$0.00)	\$2,653.57
442057	TX	3 COLEMAN COUNTY TELEPHONE CO-OP. INC.	2015	1,995	\$566.51	\$402,823.57	\$566.51	\$405,529.37	(\$0.00)	\$2,705.80
330936	WI	3 INDIANHEAD TEL. CO.	2032	2,015	\$450.19	\$231,073.30	\$450.19	\$233,803.43	(\$0.00)	\$2,730.13
220362	GA	2 FRONTIER COMM. OF FAIRMOUNT, INC.	2057	2,031	\$553.56	\$390,366.48	\$553.56	\$393,130.17	\$0.00	\$2,763.69

SAR_ID	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
STATE	S									
613018	AK	3 NUSHAGAK TELEPHONE COOPERATIVE, INC.	2148	2,035	\$499.35	\$308,397.28	\$499.35	\$311,162.41	\$0.00	\$2,765.13
250299	AL	3 HAYNEVILLE TEL. CO., INC.	2049	2,047	\$401.40	\$159,838.10	\$401.40	\$162,614.05	(\$0.00)	\$2,775.95
512291	WY	3 DUBOIS TELEPHONE EXCHANGE INC.	2139	2,079	\$799.65	\$783,308.10	\$799.65	\$786,137.85	\$0.00	\$2,829.75
432020	OK	3 POTTAWATOMIE TELEPHONE CO.	2104	2,092	\$619.15	\$505,001.63	\$619.15	\$507,836.18	(\$0.00)	\$2,834.55
522423	WA	3 INLAND TELEPHONE COMPANY - WA	2109	2,102	\$685.04	\$611,291.19	\$685.04	\$614,146.22	(\$0.00)	\$2,855.03
193029	VA	2 NEW CASTLE TEL. CO.	2150	2,106	\$494.36	\$311,275.38	\$494.36	\$314,140.44	\$0.00	\$2,865.06
391676	SD	3 SANBORN TEL COOP.	2614	2,574	\$317.35	\$52,962.82	\$317.35	\$55,884.55	\$0.00	\$2,921.73
442141	TX	3 SANTA ROSA TEL. COOP., INC.	2242	2,199	\$534.53	\$391,271.53	\$534.53	\$394,261.35	\$0.00	\$2,989.82
381610	ND	3 DAKOTA CENTRAL TELECOMMUNICATIONS COOPE	2250	2,213	\$725.72	\$711,090.18	\$725.72	\$714,097.94	\$0.00	\$3,007.76
250297	AL	2 GROVE HILL TEL. CORP.	2331	2,248	\$499.42	\$340,794.72	\$499.42	\$343,854.53	\$0.00	\$3,059.81
411849	KS	3 WILSON TELEPHONE COMPANY INC.	2367	2,252	\$528.12	\$389,875.42	\$528.12	\$392,938.21	\$0.00	\$3,062.79
150108	NY	3 NICHOLVILLE TEL. CO., INC.	2278	2,264	\$722.81	\$722,536.53	\$722.81	\$725,609.98	(\$0.00)	\$3,073.45
522426	WA	3 KALAMA TELEPHONE COMPANY	2341	2,263	\$432.77	\$229,946.99	\$432.77	\$233,022.74	\$0.00	\$3,075.75
250315	AL	3 PINE BELT TEL. CO.	2278	2,270	\$612.35	\$536,393.23	\$612.35	\$539,476.83	(\$0.00)	\$3,083.60
330898	WI	2 CENTURY TEL. OF LARSEN-READFIELD, INC.	2306	2,274	\$386.61	\$152,338.84	\$386.61	\$155,422.81	(\$0.00)	\$3,083.97
462187	CO	1 EL PASO COUNTY MUTUAL TEL CO	2935	2,750	\$367.14	\$145,583.83	\$367.14	\$148,705.37	\$0.00	\$3,121.54
411840	KS	3 TWIN VALLEY TEL. INC.-KS	2462	2,316	\$445.68	\$257,757.08	\$445.68	\$260,910.15	\$0.00	\$3,153.07
442112	TX	3 MID-PLAINS RURAL TEL. CO-OP. INC.	2427	2,381	\$651.75	\$632,980.70	\$651.75	\$636,216.38	\$0.00	\$3,235.68
431977	OK	3 CENTRAL OKLAHOMA TELEPHONE CO.	2419	2,386	\$508.58	\$378,107.21	\$508.58	\$381,349.12	\$0.00	\$3,241.91
310691	MI	3 DEERFIELD FARMERS TEL. CO.	2475	2,433	\$650.83	\$645,125.95	\$650.83	\$648,422.09	(\$0.00)	\$3,296.14
542318	CA	3 FORESTHILL TELEPHONE COMPANY	2504	2,450	\$601.76	\$559,467.48	\$601.76	\$562,789.22	(\$0.00)	\$3,321.74
341079	IL	2 FRONTIER COMM.-SCHUYLER, INC.	3008	2,932	\$308.27	\$43,024.39	\$308.27	\$46,349.74	\$0.00	\$3,253.35
270440	LA	2 CENTURY TEL. CO. OF EAST LA	2509	2,443	\$1,126.11	\$1,518,609.29	\$1,126.11	\$1,521,935.38	\$0.00	\$3,326.09
300613	OH	2 LITTLE MIAMI COMM. CORP.	2488	2,469	\$510.36	\$394,556.26	\$510.36	\$397,901.75	(\$0.00)	\$3,345.49
150097	NY	3 GERMANTOWN TEL. CO., INC.	2510	2,497	\$685.77	\$727,529.85	\$685.77	\$730,924.31	\$0.00	\$3,394.46
411785	KS	3 J. B. N. TELEPHONE COMPANY INC.	2532	2,516	\$644.14	\$654,509.91	\$644.14	\$657,922.01	(\$0.00)	\$3,412.10
391647	SD	3 CHEYENNE RIVER SIOUX TRIBAL TEL AUTH	2666	2,573	\$477.08	\$346,953.80	\$477.08	\$350,441.65	(\$0.00)	\$3,487.85
240512	SC	3 BLUFFTON TEL. CO., INC.	6039	5,937	\$482.69	\$825,549.20	\$481.67	\$829,067.30	(\$1.02)	\$3,518.10
502288	UT	3 ALL WEST COMMUNICATIONS-UT	3158	3,112	\$355.46	\$141,121.65	\$355.46	\$144,648.05	(\$0.00)	\$3,526.40
100004	ME	3 CHINA TEL. CO.	3184	3,119	\$317.21	\$63,892.95	\$317.21	\$67,431.19	\$0.00	\$3,538.24
452173	AZ	3 TOHONO O'ODHAM UTILITY AUTHORITY	2718	2,625	\$450.05	\$300,750.38	\$450.05	\$304,316.99	\$0.00	\$3,566.61
361454	MN	3 PINE ISLAND TELEPHONE COMPANY	2667	2,646	\$380.22	\$164,578.75	\$380.22	\$168,166.25	(\$0.00)	\$3,587.50
341003	IL	3 EGYPTIAN TEL. COOP. ASSN.	2702	2,641	\$379.01	\$161,871.05	\$379.01	\$165,462.87	\$0.00	\$3,591.82
411807	KS	3 MOKAN DIAL, INC.- KS	2692	2,656	\$665.37	\$733,219.54	\$665.37	\$736,825.41	(\$0.00)	\$3,605.87
502287	UT	3 UNTAH BASIN TEL. ASSN. INC.	2722	2,671	\$534.12	\$474,433.90	\$534.12	\$478,069.98	\$0.00	\$3,636.08
200259	WV	3 HARDY TEL. CO.	2690	2,681	\$691.15	\$791,958.22	\$691.15	\$795,604.20	\$0.00	\$3,645.98
401697	AR	3 CENTRAL ARKANSAS TEL. COOP INC.	2704	2,684	\$480.55	\$368,906.61	\$480.55	\$372,555.42	\$0.00	\$3,648.81
613019	AK	3 OTZ TELEPHONE COOPERATIVE, INC.	2848	2,691	\$405.01	\$217,410.13	\$405.01	\$221,066.28	\$0.00	\$3,656.15
310685	MI	2 CHATHAM TEL. CO.-MI	2760	2,736	\$446.48	\$306,142.19	\$446.48	\$309,867.28	\$0.00	\$3,725.09
411746	KS	3 BLUE VALLEY TELEPHONE COMPANY	2787	2,743	\$389.98	\$190,690.82	\$389.98	\$194,419.03	\$0.00	\$3,728.21
522446	WA	3 TENINO TEL. CO.	2820	2,783	\$423.48	\$263,394.46	\$423.48	\$267,171.34	(\$0.00)	\$3,776.88
320759	IN	3 DAVIESS-MARTIN CTY. RURAL TEL. CORP.	2842	2,803	\$400.35	\$216,662.30	\$400.35	\$220,466.17	(\$0.00)	\$3,803.87
270430	LA	3 ELIZABETH TEL. CO., INC.	2834	2,810	\$811.47	\$1,083,638.78	\$811.47	\$1,087,454.60	(\$0.00)	\$3,815.82
421873	MO	2 EASTERN MISSOURI TELEPHONE CO.	3108	2,811	\$478.51	\$382,061.49	\$478.51	\$385,885.82	\$0.00	\$3,824.33
310721	MI	3 PIGEON TEL. CO.	3486	3,399	\$369.30	\$184,713.81	\$369.30	\$188,564.18	(\$0.00)	\$3,850.37
452171	AZ	2 ARIZONA TEL. CO.	2892	2,858	\$440.65	\$307,296.66	\$440.65	\$311,180.20	\$0.00	\$3,883.54
140061	VT	2 NORTHFIELD TEL. CO.	3606	3,519	\$319.58	\$77,508.00	\$319.58	\$81,508.78	\$0.00	\$4,000.78
150079	NY	3 CHAZY & WESTPORT TEL. CORP.	3570	3,522	\$367.19	\$186,567.65	\$367.19	\$190,569.19	\$0.00	\$4,001.54
170152	PA	2 FRONTIER COMM. OF CANTON, INC.	3593	3,539	\$333.30	\$109,509.31	\$333.30	\$113,510.98	(\$0.00)	\$4,001.67
522431	WA	3 MASHELL TELECOM INC.	3011	2,961	\$469.49	\$382,417.81	\$469.49	\$386,431.14	(\$0.00)	\$4,013.33
542321	CA	2 HAPPY VALLEY TELEPHONE COMPANY	3067	3,033	\$704.37	\$926,010.01	\$704.37	\$930,131.05	\$0.00	\$4,121.04
210318	FL	2 FRONTIER COMM. OF THE SOUTH-FL	3723	3,639	\$332.65	\$111,066.19	\$332.65	\$115,192.47	(\$0.00)	\$4,126.28
250305	AL	3 MON-CRE TEL COOP. INC.	3086	3,075	\$436.25	\$320,481.34	\$436.25	\$324,649.47	(\$0.00)	\$4,168.13
320747	IN	2 CENTRAL INDIANA TEL. CO., INC.	3140	3,074	\$557.94	\$600,933.42	\$557.94	\$605,105.48	(\$0.00)	\$4,172.06
361186	MN	2 GTE NORTH, INC.-MN	3972	3,705	\$317.55	\$76,716.01	\$317.55	\$80,914.27	(\$0.00)	\$4,198.26
431994	OK	3 GRAND TELEPHONE CO. INC.	3751	3,714	\$367.74	\$198,066.04	\$367.74	\$202,278.60	\$0.00	\$4,212.56
442168	TX	3 WES-TEX TELEPHONE CO-OP.	3202	3,130	\$448.75	\$355,557.28	\$448.75	\$359,815.59	\$0.00	\$4,258.31
401698	AR	2 CLEVELAND CTY TEL. CO.	3169	3,136	\$460.05	\$382,816.46	\$460.05	\$387,084.22	\$0.00	\$4,267.76
552356	NV	3 RIO VIRGIN TELEPHONE COMPANY	3975	3,764	\$294.11	\$20,589.36	\$294.11	\$24,869.29	\$0.00	\$4,279.93
361491	MN	3 TWIN VALLEY-ULEN TEL CO INC.	3202	3,162	\$406.54	\$259,091.36	\$406.54	\$263,375.76	(\$0.00)	\$4,284.40

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
432014	OK	3	OKLAHOMA WESTERN TELEPHONE CO.	3201	3,174	\$514.13	\$516,192.62	\$514.13	\$520,497.19	(\$0.00)	\$4,304.57
170183	PA	2	MAHANOY & MAHANTONGO TEL. CO.	3871	3,838	\$354.15	\$170,775.94	\$354.15	\$175,120.99	(\$0.00)	\$4,345.05
401709	AR	3	MADISON COUNTY TEL. CO. INC.	3366	3,314	\$372.32	\$186,599.99	\$372.32	\$190,996.38	\$0.00	\$4,396.39
100011	ME	2	HARTLAND & ST. ALBANS TEL. CO.	3297	3,247	\$391.64	\$229,770.95	\$391.64	\$234,185.34	\$0.00	\$4,414.39
283301	MS	2	SOUTHEAST MISSISSIPPI TEL. CO.	3339	3,281	\$558.23	\$642,113.27	\$558.23	\$646,559.03	(\$0.00)	\$4,445.76
150107	NY	3	NEWPORT TEL. CO., INC.	3331	3,276	\$380.67	\$204,869.82	\$380.67	\$209,315.75	(\$0.00)	\$4,445.93
401733	AR	3	YELCOT TEL CO.,INC.	3394	3,279	\$455.64	\$389,427.40	\$455.64	\$393,886.53	\$0.00	\$4,459.13
150118	NY	2	PORT BYRON TEL. CO.	3317	3,285	\$556.34	\$638,239.61	\$556.34	\$642,704.31	\$0.00	\$4,464.70
330870	WI	3	CRANDON TEL. CO.	3413	3,316	\$415.21	\$293,272.26	\$415.21	\$297,774.08	(\$0.00)	\$4,501.82
170149	PA	2	FRONTIER COMM. OF BREEZEWOOD, INC.	3994	3,985	\$347.35	\$159,703.16	\$347.35	\$164,227.20	\$0.00	\$4,524.04
250300	AL	3	HOPPER TEL. CO., INC.	3348	3,327	\$589.38	\$728,842.81	\$589.38	\$733,374.02	\$0.00	\$4,531.21
150129	NY	3	TOWNSHIP TEL. CO., INC.	4075	4,029	\$312.93	\$71,325.69	\$312.93	\$75,887.13	(\$0.00)	\$4,561.44
150111	NY	3	ONEIDA COUNTY RURAL TEL. CO.	3396	3,380	\$484.01	\$473,340.52	\$484.01	\$477,928.96	(\$0.00)	\$4,588.44
250282	AL	3	BLOUNTSVILLE TEL. CO., INC.	3437	3,374	\$506.11	\$528,424.32	\$506.11	\$533,014.02	\$0.00	\$4,589.70
431995	OK	3	HINTON TELEPHONE CO.	3411	3,383	\$429.52	\$335,505.90	\$429.52	\$340,103.83	\$0.00	\$4,597.93
351346	IA	3	ACE TEL. ASSN.-IA	4148	4,109	\$291.80	\$16,306.87	\$291.80	\$20,956.60	(\$0.00)	\$4,649.73
320819	IN	3	SOUTHEASTERN INDIANA RURAL TEL. COOP., I	4189	4,111	\$294.76	\$24,224.38	\$294.76	\$28,882.91	(\$0.00)	\$4,658.53
532363	OR	3	CLEAR CREEK MUTUAL TELEPHONE CO.	3484	3,447	\$465.72	\$435,439.09	\$465.72	\$440,131.46	\$0.00	\$4,692.37
200267	WV	3	ARMSTRONG TEL. CO.	4207	4,156	\$359.04	\$198,135.53	\$359.04	\$202,854.50	\$0.00	\$4,718.97
150104	NY	3	MARGARETVILLE TEL. CO., INC.	3544	3,492	\$448.55	\$396,155.44	\$448.55	\$400,904.89	\$0.00	\$4,749.45
177157	PA	2	TUOLUMNE TEL. CO. DBA ALLTEL PENNSYLVANI	3542	3,538	\$402.40	\$278,914.96	\$402.40	\$283,709.61	(\$0.00)	\$4,794.65
442117	TX	2	CENTURY TELEPHONE OF PORT ARANSAS, INC.	3630	3,532	\$375.07	\$206,044.78	\$375.07	\$210,852.62	\$0.00	\$4,807.84
472225	ID	2	CENTURY TELEPHONE OF IDAHO	3698	3,552	\$681.84	\$1,024,446.79	\$681.84	\$1,029,265.33	(\$0.00)	\$4,818.54
442135	TX	3	SOUTHWEST TEXAS TELEPHONE COMPANY	3668	3,557	\$767.44	\$1,254,248.26	\$767.44	\$1,259,085.82	\$0.00	\$4,837.56
381607	ND	3	CONSOLIDATED TELEPHONE COOPERATIVE	3706	3,627	\$742.84	\$1,212,013.10	\$742.84	\$1,216,933.00	(\$0.00)	\$4,919.90
442143	TX	3	SOUTH PLAINS TEL. COOP., INC.	4388	4,334	\$367.88	\$231,524.77	\$367.88	\$236,446.31	\$0.00	\$4,921.54
522427	WA	2	LEWIS RIVER TELEPHONE COMPANY INC.	4443	4,410	\$298.93	\$37,839.56	\$298.93	\$42,928.41	(\$0.00)	\$4,988.85
442046	TX	3	CAP ROCK TELEPHONE COOPERATIVE, INC.	4585	4,413	\$351.28	\$188,128.73	\$351.28	\$193,119.63	(\$0.00)	\$4,990.90
411777	KS	3	GOLDEN BELT TELEPHONE ASSN. INC.	3789	3,703	\$374.28	\$213,826.31	\$374.28	\$218,847.67	(\$0.00)	\$5,021.36
341038	IL	2	FRONTIER COMM. OF ILLINOIS, INC.	4596	4,555	\$345.23	\$176,269.73	\$345.23	\$181,429.98	(\$0.00)	\$5,160.25
482251	MT	3	RANGE TEL. COOP INC.-MT	3971	3,805	\$702.00	\$1,154,947.16	\$702.00	\$1,160,114.81	(\$0.00)	\$5,167.65
330891	WI	3	HEADWATERS TEL. CO.	4687	4,566	\$341.35	\$165,179.96	\$341.35	\$170,360.28	\$0.00	\$5,180.32
421865	MO	3	CITIZENS TELEPHONE CO - MISSOURI	3922	3,837	\$398.83	\$292,212.78	\$398.83	\$297,438.51	\$0.00	\$5,225.73
401702	AR	3	SOUTH ARKANSAS TEL. CO.,INC.	3913	3,841	\$375.85	\$226,317.77	\$375.85	\$231,544.21	\$0.00	\$5,226.44
330916	WI	3	MOUNT HOREB TEL. CO.	4026	3,921	\$387.23	\$264,497.23	\$387.23	\$269,826.76	\$0.00	\$5,329.53
280452	MS	3	DELTA TEL. CO., INC.	4171	3,928	\$497.94	\$591,121.09	\$497.94	\$596,466.01	\$0.00	\$5,344.92
381604	ND	3	BEK COMMUNICATIONS COOPERATIVE	3979	3,953	\$543.94	\$731,261.81	\$543.94	\$736,637.13	\$0.00	\$5,375.32
341025	IL	3	SHAWNEE TEL. CO.	4823	4,755	\$314.78	\$89,896.01	\$314.78	\$95,296.00	\$0.00	\$5,399.99
310704	MI	3	ACE TEL. CO. OF MI, INC.	4817	4,767	\$350.08	\$199,501.69	\$350.08	\$204,915.49	\$0.00	\$5,413.80
100029	ME	3	UNITY TEL. CO., INC.	4865	4,822	\$338.70	\$166,135.14	\$338.70	\$171,614.88	\$0.00	\$5,479.74
421931	MO	3	NORTHEAST MISSOURI RURAL TEL. CO.	4057	4,039	\$506.32	\$633,210.49	\$506.32	\$638,697.04	(\$0.00)	\$5,486.55
453334	AZ	3	TABLE TOP TELEPHONE COMPANY, INC.	4471	4,050	\$382.42	\$258,588.75	\$382.42	\$264,075.70	(\$0.00)	\$5,486.95
421949	MO	3	STEELVILLE TEL. EXCH. INC.	4151	4,055	\$662.59	\$1,110,975.01	\$662.59	\$1,116,477.17	(\$0.00)	\$5,502.16
401734	AR	3	YELL COUNTY TELEPHONE COMPANY	4973	4,866	\$329.94	\$139,944.09	\$329.94	\$145,448.24	(\$0.00)	\$5,504.15
421914	MO	3	MARK TWAIN RURAL TELEPHONE CO.	4074	4,073	\$506.60	\$639,396.14	\$506.60	\$644,926.37	(\$0.00)	\$5,530.23
512299	WY	2	TELEPHONE UTILITIES OF WYOMING, INC.	4378	4,143	\$377.72	\$249,922.64	\$377.72	\$255,554.52	\$0.00	\$5,631.88
391680	SD	3	SULLY BUTTES TELEPHONE COOP. INC.	4328	4,174	\$395.83	\$308,486.04	\$395.83	\$314,155.57	(\$0.00)	\$5,669.53
532359	OR	3	BEAVER CREEK COOPERATIVE TEL. CO.	4241	4,227	\$407.67	\$349,938.85	\$407.67	\$355,688.66	\$0.00	\$5,749.81
421901	MO	3	KINGDOM TELEPHONE COMPANY	4289	4,241	\$509.97	\$676,488.59	\$509.97	\$682,243.23	(\$0.00)	\$5,754.64
210291	FL	3	FLORALA TELEPHONE COMPANY-FL	4275	4,255	\$486.06	\$602,418.96	\$486.06	\$608,192.53	(\$0.00)	\$5,773.57
341055	IL	2	FRONTIER COMM.-MIDLAND, INC.	4330	4,302	\$417.62	\$388,251.52	\$417.62	\$394,081.57	(\$0.00)	\$5,830.05
190217	VA	2	AMELIA TEL. CORP.	4393	4,296	\$430.30	\$428,564.99	\$430.30	\$434,410.59	\$0.00	\$5,845.60
220347	GA	3	BRANTLEY TEL. CO., INC.	4398	4,332	\$507.83	\$684,051.28	\$507.83	\$689,946.50	\$0.00	\$5,895.22
330937	WI	3	PRICE COUNTY TEL. CO.	4561	4,379	\$390.92	\$307,511.22	\$390.92	\$313,469.65	\$0.00	\$5,958.43
462186	CO	3	EASTERN SLOPE RURAL TEL ASSN INC	4542	4,392	\$378.08	\$266,129.18	\$378.08	\$272,092.67	(\$0.00)	\$5,963.49
542324	CA	3	KERMAN TELEPHONE COMPANY	5503	5,284	\$369.96	\$289,418.29	\$369.96	\$295,405.70	(\$0.00)	\$5,987.41
482250	MT	3	PROJECT TEL. CO.	4630	4,506	\$615.04	\$1,073,843.22	\$615.04	\$1,079,958.83	(\$0.00)	\$6,115.61
250284	AL	2	BUTLER TEL. CO., INC.	4612	4,513	\$492.12	\$659,457.95	\$492.12	\$665,576.17	(\$0.00)	\$6,118.22
432017	OK	3	PINE TELEPHONE CO INC-OK	5515	5,457	\$363.35	\$275,447.94	\$363.35	\$281,634.77	(\$0.00)	\$6,186.83
482255	MT	3	3-RIVERS TEL. COOPERATIVE INC.	15454	15,221	\$504.81	\$2,369,020.41	\$503.54	\$2,375,233.74	(\$1.27)	\$6,213.33

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
170192	PA	3	NORTH PENN TEL. CO.	4628	4,587	\$423.08	\$432,756.27	\$423.08	\$438,987.39	\$0.00	\$6,231.12
494449	NM	2	NAVAJO COMMUNICATIONS CO INC-NM	4863	4,616	\$789.84	\$1,705,215.37	\$789.84	\$1,711,482.07	(\$0.00)	\$6,266.70
240551	SC	2	WILLISTON TEL. CO.	4724	4,655	\$456.41	\$555,535.03	\$456.41	\$561,859.12	\$0.00	\$6,324.09
220355	GA	3	CITIZENS TEL. CO., INC.-GA	4882	4,720	\$482.79	\$656,677.43	\$482.79	\$663,103.85	\$0.00	\$6,426.42
361483	MN	3	SLEEPY EYE TEL. CO.	5886	5,703	\$289.34	\$13,513.69	\$289.34	\$19,985.75	\$0.00	\$6,472.06
492274	NM	2	UNIVERSAL TEL CO OF SOUTHWEST- NM	4940	4,827	\$494.50	\$713,957.11	\$494.50	\$720,509.24	(\$0.00)	\$6,552.13
270441	LA	3	STAR TEL. CO., INC.	4870	4,836	\$531.01	\$847,710.06	\$531.01	\$854,295.70	\$0.00	\$6,585.64
150105	NY	3	MIDDLEBURGH TELEPHONE CO.	6062	5,966	\$337.66	\$201,517.01	\$337.66	\$208,264.44	(\$0.00)	\$6,747.43
391652	SD	3	DAKOTA COOP TELECOMMUNICATIONS CO INC	6166	6,071	\$311.92	\$103,489.76	\$311.92	\$110,355.76	(\$0.00)	\$6,866.00
270442	LA	2	CENTURY TEL. OF SOUTHWEST LA, INC.	5179	5,107	\$1,077.29	\$2,987,603.04	\$1,077.29	\$2,994,533.57	(\$0.00)	\$6,930.53
381632	ND	3	RESERVATION TELEPHONE COOPERATIVE	5277	5,141	\$482.18	\$712,897.71	\$482.18	\$719,881.06	(\$0.00)	\$6,983.35
120045	NH	2	KEARSARGE TEL. CO.	6454	6,184	\$353.78	\$273,676.48	\$353.78	\$280,681.26	(\$0.00)	\$7,004.78
150072	NY	2	FRONTIER COMM. OF USABLE VALLEY, INC.	6220	6,191	\$326.20	\$163,000.21	\$326.20	\$170,020.11	(\$0.00)	\$7,019.90
150131	NY	3	TRUMANSBURG HOME TEL. CO.	6336	6,231	\$338.04	\$212,007.13	\$338.04	\$219,072.63	\$0.00	\$7,065.50
411841	KS	3	UNITED TELEPHONE ASSN. INC.	5543	5,393	\$510.73	\$863,319.93	\$510.73	\$870,645.69	(\$0.00)	\$7,325.76
532383	OR	3	MOLALLA TELEPHONE COMPANY	5498	5,385	\$438.90	\$571,935.87	\$438.90	\$579,269.53	\$0.00	\$7,333.66
544342	CA	2	CITIZENS TELECOMMUNICATIONS CO. OF TUOLU	5588	5,545	\$758.63	\$1,918,606.46	\$758.63	\$1,926,134.84	(\$0.00)	\$7,528.38
502286	UT	3	SOUTH CENTRAL UTAH TEL. ASSN. INC.	6876	6,679	\$363.75	\$338,866.24	\$363.75	\$346,442.97	\$0.00	\$7,576.73
361451	MN	3	PAUL BUNYAN RURAL TEL. COOP.	6898	6,709	\$362.68	\$335,722.22	\$362.68	\$343,309.83	(\$0.00)	\$7,587.61
100025	ME	3	STANDISH TEL. CO.	6908	6,801	\$370.17	\$373,436.62	\$370.17	\$381,145.76	(\$0.00)	\$7,709.14
442059	TX	3	COLORADO VALLEY TELEPHONE CO-OP. INC.	5947	5,675	\$551.35	\$1,081,351.81	\$551.35	\$1,089,070.99	\$0.00	\$7,719.18
532371	OR	3	CASCADE UTILITIES INC.	9138	8,881	\$293.15	\$43,037.99	\$292.75	\$50,789.38	(\$0.40)	\$7,751.39
310713	MI	3	HIAWATHA TEL. CO.	5971	5,709	\$432.13	\$577,360.16	\$432.13	\$585,116.40	\$0.00	\$7,756.24
250304	AL	3	MILLRY TEL. CO., INC.	6042	5,964	\$494.17	\$880,653.63	\$494.17	\$888,734.90	(\$0.00)	\$8,081.27
462208	CO	2	UNIVERSAL TEL. CO. OF COLORADO	6221	6,082	\$628.07	\$1,508,862.55	\$628.07	\$1,517,111.92	(\$0.00)	\$8,249.37
442151	TX	3	TAYLOR TEL. CO-OP., INC.	6259	6,140	\$474.30	\$815,140.72	\$474.30	\$823,489.03	\$0.00	\$8,348.31
371574	NE	3	NEBRASKA CENTRAL TELEPHONE COMPANY	6516	6,222	\$374.02	\$358,070.34	\$374.02	\$366,518.61	(\$0.00)	\$8,448.27
150093	NY	3	EMPIRE TELEPHONE CORP-NY	7515	7,460	\$319.52	\$164,019.85	\$319.52	\$172,494.04	\$0.00	\$8,474.19
401692	AR	3	ARKANSAS TELEPHONE COMPANY	7587	7,483	\$298.45	\$62,042.11	\$298.45	\$70,520.90	(\$0.00)	\$8,478.79
512296	WY	3	TRI-COUNTY TEL. ASSN. INC.-WY	6412	6,290	\$429.53	\$623,852.11	\$429.53	\$632,398.16	\$0.00	\$8,546.05
310732	MI	3	UPPER PENINSULA TEL. CO.	6438	6,341	\$674.38	\$1,793,355.75	\$674.38	\$1,801,982.62	\$0.00	\$8,626.87
442101	TX	2	CENTURY TELEPHONE OF LAKE DALLAS, INC.	6516	6,428	\$523.72	\$1,091,629.15	\$523.72	\$1,100,345.65	(\$0.00)	\$8,716.50
432022	OK	3	SALINA-SPAVINAW TEL. CO., INC.	6711	6,656	\$458.82	\$806,368.24	\$458.82	\$815,392.67	(\$0.00)	\$9,024.43
512297	WY	3	UNION TELEPHONE CO.	6910	6,804	\$503.44	\$1,051,994.17	\$503.44	\$1,061,235.76	(\$0.00)	\$9,241.59
452302	AZ	2	CONTEL OF CALIFORNIA - ARIZONA	7210	6,856	\$378.01	\$415,073.04	\$378.01	\$424,406.23	\$0.00	\$9,333.19
330860	WI	3	CHEQUAMEGON TEL. COOP., INC.	8452	8,305	\$334.70	\$264,543.94	\$334.70	\$273,944.64	(\$0.00)	\$9,400.70
270436	LA	2	CENTURY TEL. OF NORTH LOUISIANA, INC.	7153	6,912	\$775.17	\$2,477,340.81	\$775.17	\$2,486,748.04	\$0.00	\$9,407.23
482235	MT	3	BLACKFOOT TEL. COOPERATIVE INC.	7022	6,947	\$473.90	\$920,193.19	\$473.90	\$929,621.27	(\$0.00)	\$9,428.08
483308	MT	3	CLARK FORK TELECOMMUNICATIONS, INC.	7223	7,039	\$616.88	\$1,687,206.59	\$616.88	\$1,696,759.36	(\$0.00)	\$9,552.77
511595	WY	2	UNITED TELEPHONE CO. OF THE WEST-WY	7450	7,144	\$391.39	\$504,199.05	\$391.39	\$513,890.48	(\$0.00)	\$9,691.43
220378	GA	3	PLANTERS RURAL TEL. COOP., INC.	7220	7,190	\$391.45	\$507,769.12	\$391.45	\$517,543.94	\$0.00	\$9,774.82
290552	TN	2	CENTURY TEL. OF ADAMSVILLE, INC.	7524	7,367	\$455.65	\$874,990.19	\$455.65	\$885,007.41	\$0.00	\$10,017.22
431985	OK	3	CROSS TELEPHONE CO.	9105	8,866	\$346.01	\$347,592.19	\$346.01	\$357,664.58	\$0.00	\$10,072.39
280454	MS	3	FRANKLIN TEL. CO., INC.-MS	7928	7,402	\$484.36	\$1,038,530.76	\$484.36	\$1,048,606.78	\$0.00	\$10,076.02
431969	OK	3	BIXBY TELEPHONE CO.	7571	7,441	\$390.11	\$518,016.93	\$390.11	\$528,109.16	(\$0.00)	\$10,092.23
391643	SD	3	GOLDEN WEST COMMUNICATIONS, INC.	9464	8,922	\$307.36	\$125,644.73	\$307.36	\$135,751.73	(\$0.00)	\$10,107.00
483310	MT	3	CENTRAL MONTANA COMMUNICATIONS, INC.	7770	7,526	\$628.23	\$1,868,002.68	\$628.23	\$1,878,234.37	\$0.00	\$10,231.69
462184	CO	2	DELTA COUNTY TELE-COMM INC.	8013	7,923	\$372.29	\$445,962.50	\$372.29	\$456,415.35	(\$0.00)	\$10,452.85
260411	KY	2	LESLIE COUNTY TEL. CO., INC.	7794	7,693	\$469.63	\$994,370.83	\$469.63	\$1,004,840.95	\$0.00	\$10,470.12
482257	MT	3	TRIANGLE TEL. COOPERATIVE ASSN. INC.	9588	9,362	\$318.44	\$199,266.19	\$318.44	\$209,863.04	(\$0.00)	\$10,596.85
290557	TN	2	CENTURY TEL. OF CLAIBORNE, INC.	8220	7,897	\$399.76	\$606,916.63	\$399.76	\$617,664.54	\$0.00	\$10,747.91
250318	AL	2	FRONTIER COMM. OF THE SOUTH, INC.	10642	10,142	\$427.05	\$987,035.41	\$426.65	\$997,791.11	(\$0.40)	\$10,755.70
421864	MO	3	CHARITON VALLEY TELEPHONE CO.	8023	7,939	\$463.71	\$990,918.79	\$463.71	\$1,001,726.27	\$0.00	\$10,807.48
381637	ND	3	WEST RIVER TELECOMMUNICATIONS COOPERATI	10022	9,649	\$329.46	\$274,490.65	\$329.46	\$285,427.27	(\$0.00)	\$10,936.62
323034	IN	2	CONTEL OF SOUTH, INC. DBA GTE SYSTEMS OF	9856	9,655	\$290.97	\$33,107.72	\$290.97	\$44,083.82	\$0.00	\$10,976.10
330913	WI	2	CENTURY TEL. OF MONROE COUNTY, INC.	10185	9,752	\$300.78	\$95,623.97	\$300.78	\$106,669.06	(\$0.00)	\$11,045.09
522453	WA	3	YELM TELEPHONE COMPANY	9880	9,762	\$317.24	\$200,165.66	\$317.24	\$211,220.31	(\$0.00)	\$11,054.65
220348	GA	3	BULLOCH CNTY. RURAL TEL. COOP., INC.	8263	8,182	\$402.10	\$643,179.45	\$402.10	\$654,298.88	\$0.00	\$11,119.43
150089	NY	2	DEPOSIT TELEPHONE CO. INC.	8482	8,365	\$372.86	\$474,120.46	\$372.86	\$485,469.02	(\$0.00)	\$11,348.56
210329	FL	3	GULF TEL. CO.-FL	8761	8,439	\$407.46	\$697,306.76	\$407.46	\$708,781.37	\$0.00	\$11,474.61

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
220394	GA	3	WILKES TEL & ELECTRIC CO.	10905	10,623	\$329.92	\$305,374.87	\$329.92	\$317,449.72	\$0.00	\$12,074.85
442153	TX	2	TEXAS-ALLTEL, INC.	23631	23,071	\$533.28	\$4,083,430.30	\$532.18	\$4,095,706.57	(\$1.10)	\$12,276.27
330859	WI	2	CENTRAL STATE TEL. CO.	9203	9,066	\$393.48	\$654,058.18	\$393.48	\$666,364.93	(\$0.00)	\$12,306.75
270431	LA	2	CENTURY TEL. OF NORTHWEST LA, INC.	9557	9,236	\$640.16	\$2,375,075.04	\$640.16	\$2,387,596.77	(\$0.00)	\$12,521.73
320776	IN	2	COMM. CORP. OF INDIANA	9392	9,274	\$425.92	\$894,700.57	\$425.92	\$907,313.07	\$0.00	\$12,612.50
230510	NC	3	WILKES TEL. MEMB. CORP.	9326	9,313	\$472.81	\$1,225,977.99	\$472.81	\$1,238,648.72	\$0.00	\$12,670.73
381447	ND	3	NORTH DAKOTA TELEPHONE COMPANY	11559	11,187	\$295.03	\$67,883.56	\$295.03	\$80,556.18	(\$0.00)	\$12,672.62
220377	GA	3	PINELAND TEL. COOP.	11387	11,205	\$327.28	\$302,877.59	\$327.28	\$315,603.02	\$0.00	\$12,725.43
220360	GA	3	ELLIJAY TEL. CO.	10023	9,715	\$506.53	\$1,524,590.25	\$506.53	\$1,537,793.43	\$0.00	\$13,203.18
542315	CA	3	EVANS TELEPHONE COMPANY	10453	9,971	\$436.77	\$1,043,082.01	\$436.77	\$1,056,652.61	\$0.00	\$13,570.60
280453	MS	2	ALLTEL MISSISSIPPI, INC.	10294	10,119	\$471.20	\$1,319,862.40	\$471.20	\$1,333,594.85	(\$0.00)	\$13,732.45
250306	AL	2	FRONTIER COMM. OF AL, INC.	12438	12,138	\$353.82	\$537,489.76	\$353.82	\$551,283.03	\$0.00	\$13,793.27
210338	FL	2	QUINCY TEL. CO.-FL DIV.	12769	12,328	\$324.45	\$310,555.57	\$324.45	\$324,538.93	\$0.00	\$13,983.36
532456	OR	1	MALHEUR HOME TELEPHONE COMPANY	13114	12,502	\$352.27	\$541,012.49	\$352.27	\$555,187.06	(\$0.00)	\$14,174.57
210330	FL	3	VISTA-UNITED TELECOMM. SYSTEMS	15494	10,681	\$466.19	\$1,353,032.50	\$466.19	\$1,367,561.78	\$0.00	\$14,529.28
411818	KS	3	CRAW-KAN TELEPHONE COOP INC- KS	13471	13,237	\$289.79	\$35,237.89	\$289.79	\$50,212.60	(\$0.00)	\$14,974.71
270424	LA	2	CENTURY TEL. OF SOUTHEAST LA, INC.	11861	11,578	\$571.74	\$2,383,204.81	\$571.74	\$2,398,940.15	\$0.00	\$15,735.34
421888	MO	3	GRAND RIVER MUTUAL TEL CORP - MO	14200	13,890	\$349.60	\$576,970.81	\$349.60	\$592,711.82	(\$0.00)	\$15,741.01
613020	AK	2	SITKA TELEPHONE COMPANY	12622	11,969	\$410.66	\$1,017,713.00	\$410.66	\$1,033,932.25	(\$0.00)	\$16,219.25
330956	WI	2	CENTURY TEL. OF NORTHERN WISCONSIN, INC.	12108	11,966	\$591.05	\$2,636,367.97	\$591.05	\$2,652,643.70	\$0.00	\$16,275.73
154533	NY	2	CITIZENS TELECOMM. CO. OF NY	15017	14,481	\$330.58	\$422,491.50	\$330.58	\$438,879.10	(\$0.00)	\$16,387.60
391659	SD	3	GOLDEN WEST TELECOMM. COOP, INC.	16304	15,474	\$357.07	\$717,901.92	\$357.07	\$735,445.83	(\$0.00)	\$17,543.91
150128	NY	2	FRONTIER COMM. OF SYLVAN LAKE, INC.	15769	15,696	\$340.44	\$558,535.49	\$340.44	\$576,379.13	\$0.00	\$17,843.64
431965	OK	2	ALLTEL OKLAHOMA, INC.	13709	13,352	\$715.38	\$4,186,774.29	\$715.38	\$4,204,958.03	\$0.00	\$18,183.74
250314	AL	2	PEOPLES TEL. CO.	13665	13,498	\$436.87	\$1,413,059.39	\$436.87	\$1,431,363.72	(\$0.00)	\$18,304.33
220351	GA	2	CAMDEN TEL. & TEL. CO., INC.-GA	16929	16,341	\$315.30	\$314,459.26	\$315.30	\$333,006.48	\$0.00	\$18,547.22
341026	IL	3	HARRISONVILLE TEL. CO.	17316	16,571	\$327.09	\$445,877.14	\$327.09	\$464,649.13	(\$0.00)	\$18,771.99
290562	TN	3	DEKALB TEL. COOP, INC.	16989	16,717	\$321.13	\$385,043.91	\$321.13	\$404,039.34	\$0.00	\$18,995.43
290573	TN	3	NORTH CENTRAL TEL. COOP., INC.	17327	17,197	\$328.17	\$474,793.26	\$328.17	\$494,345.30	\$0.00	\$19,552.04
280458	MS	2	CENTURY TEL. OF NORTH MISSISSIPPI, INC.	14879	14,525	\$460.85	\$1,781,804.63	\$460.85	\$1,801,533.28	(\$0.00)	\$19,728.65
330950	WI	2	CENTURY TEL. OF NORTHWEST WISCONSIN, INC	15741	15,507	\$539.82	\$2,820,708.96	\$539.82	\$2,841,762.11	(\$0.00)	\$21,053.15
421904	MO	2	MISSOURI TELEPHONE COMPANY	20245	18,809	\$314.65	\$354,005.60	\$314.65	\$375,336.64	\$0.00	\$21,331.04
401705	AR	2	CENTURY TELEPHONE OF ARKANSAS, INC.	16616	16,139	\$611.33	\$3,801,244.09	\$611.33	\$3,823,115.00	(\$0.00)	\$21,870.91
432011	OK	2	OKLAHOMA ALLTEL, INC.	16393	16,089	\$498.40	\$2,426,769.43	\$498.40	\$2,448,680.95	\$0.00	\$21,911.52
230473	NC	3	CITIZENS TEL. CO.-NC	16777	16,493	\$482.55	\$2,291,645.86	\$482.55	\$2,313,994.21	(\$0.00)	\$22,348.35
512251	WY	3	RANGE TEL. COOPERATIVE INC.-WY	17596	16,634	\$476.63	\$2,237,382.37	\$476.63	\$2,259,917.30	(\$0.00)	\$22,534.93
552304	NV	2	ALLTEL NEVADA, INC.-NORTH	21183	20,007	\$334.70	\$637,294.48	\$334.70	\$659,952.28	(\$0.00)	\$22,657.80
270423	LA	2	CENTURY TEL. OF CENTRAL LA, INC.	17569	17,180	\$719.14	\$5,435,564.31	\$719.14	\$5,458,875.02	(\$0.00)	\$23,310.71
613012	AK	2	JUNEAU & DOUGLAS TELEPHONE COMPANY	22604	20,859	\$291.00	\$71,933.83	\$291.00	\$95,640.96	\$0.00	\$23,707.13
401711	AR	2	CENTURY TELEPHONE OF MOUNTAIN HOME, INC.	19798	19,332	\$422.39	\$1,813,855.35	\$422.39	\$1,840,145.29	\$0.00	\$26,289.94
330841	WI	2	CENCOM OF WISCONSIN, INC. DBA PTI COMM.	26998	26,501	\$311.57	\$445,722.31	\$311.57	\$475,718.85	(\$0.00)	\$29,996.54
250302	AL	2	ALLTEL ALABAMA	22889	22,502	\$438.31	\$2,379,959.47	\$438.31	\$2,410,516.01	(\$0.00)	\$30,556.54
475162	ID	1	PACIFIC NORTHWEST BELL-IDAHO	29305	28,364	\$296.19	\$193,501.34	\$296.19	\$225,601.51	(\$0.00)	\$32,100.17
442154	TX	2	CONTEL OF TX, INC. DBA GTE TEXAS	206501	200,454	\$370.48	\$1,699,559.26	\$370.48	\$1,734,627.93	\$0.00	\$35,068.67
290579	TN	3	TWIN LAKES TEL. COOP. CORP.	32435	31,947	\$301.66	\$331,532.39	\$301.66	\$367,677.08	(\$0.00)	\$36,144.69
310671	MI	2	CENTURY TEL. MIDWEST, INC.	27162	26,647	\$417.19	\$2,396,273.44	\$417.19	\$2,432,487.54	\$0.00	\$36,214.10
210339	FL	3	ST. JOSEPH TEL. AND TELE. CO.	28008	26,870	\$445.92	\$2,995,308.40	\$445.92	\$3,031,720.90	(\$0.00)	\$36,412.50
613008	AK	3	FAIRBANKS MUNICIPAL UTILITIES SYSTEM	35123	32,201	\$355.42	\$1,459,400.04	\$355.42	\$1,495,913.64	\$0.00	\$36,513.60
421957	MO	2	UNITED TELEPHONE CO. OF MISSOURI	227935	214,513	\$357.29	\$1,535,816.55	\$357.29	\$1,573,167.72	(\$0.00)	\$37,351.17
421885	MO	2	ALLTEL MISSOURI INC.	28091	27,541	\$548.44	\$5,187,734.99	\$548.44	\$5,225,092.76	(\$0.00)	\$37,357.77
190479	VA	2	GTE SOUTH, INC.-VA	34901	33,284	\$366.89	\$1,756,632.16	\$366.89	\$1,794,278.62	(\$0.00)	\$37,646.46
515108	WY	1	MOUNTAIN BELL-WYOMING	235832	226,055	\$361.46	\$1,712,717.01	\$361.46	\$1,752,078.43	(\$0.00)	\$39,361.42
270429	LA	3	EAST ASCENSION TEL. CO.	30933	29,891	\$408.35	\$2,489,817.92	\$408.35	\$2,530,455.65	\$0.00	\$40,637.73
270434	LA	2	CENTURY TEL. OF EVANGELINE, INC.	33116	32,233	\$749.24	\$10,925,829.03	\$749.24	\$10,969,543.62	(\$0.00)	\$43,714.59
223037	GA	2	ALLTEL GEORGIA COMMUNICATIONS CORP.	272468	259,229	\$377.81	\$2,387,900.89	\$377.81	\$2,433,000.83	(\$0.00)	\$45,099.94
190254	VA	2	CENTRAL TEL. CO. OF VA	285171	262,625	\$331.70	\$1,208,219.44	\$331.70	\$1,254,062.48	\$0.00	\$45,843.04
150106	NY	2	ALLTEL NEW YORK INC.-FULTON	45836	44,750	\$290.53	\$140,652.61	\$290.53	\$191,424.91	\$0.00	\$50,772.30
240517	SC	2	ALLTEL SOUTH CAROLINA, INC.	45931	44,771	\$322.64	\$1,075,156.54	\$322.64	\$1,125,941.55	\$0.00	\$50,785.01
240520	SC	3	FARMERS TEL. COOP., INC-SC	48892	47,261	\$356.12	\$2,163,446.71	\$356.12	\$2,217,094.70	\$0.00	\$53,647.99
310702	MI	2	CENTURY TEL. OF MICHIGAN, INC.	51636	50,058	\$356.95	\$2,318,490.08	\$356.95	\$2,375,399.52	\$0.00	\$56,909.44

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
485104	MT	1	MOUNTAIN BELL-MONTANA	343205	329,560	\$292.28	\$217,031.74	\$292.29	\$274,690.47	\$0.01	\$57,658.73
290575	TN	2	TENNESSEE TEL. CO.	52226	50,959	\$307.12	\$709,684.34	\$307.12	\$767,383.12	(\$0.00)	\$57,698.78
482249	MT	2	NORTHWESTERN TELEPHONE SYSTEMS, INC.	53436	51,570	\$292.94	\$242,872.78	\$292.94	\$301,197.19	(\$0.00)	\$58,324.41
150100	NY	2	FRONTIER COMM. OF NY, INC.	58670	58,096	\$304.27	\$701,455.46	\$304.27	\$767,294.46	(\$0.00)	\$65,839.00
532400	OR	2	UNITED TELEPHONE CO OF THE NW - OR	69552	65,866	\$287.04	\$57,604.76	\$286.87	\$124,948.80	(\$0.17)	\$67,344.04
421846	MO	2	CONTEL SYSTEMS MO DBA GTE SYSTEMS OF MO	51817	50,094	\$412.99	\$4,346,985.75	\$413.00	\$4,415,223.39	\$0.01	\$68,237.64
220357	GA	2	ALLTEL GEORGIA, INC.	52754	51,296	\$412.04	\$4,414,742.79	\$412.04	\$4,484,420.23	(\$0.00)	\$69,677.44
260407	KY	2	GTE SOUTH, INC.-KY	417643	400,161	\$311.58	\$1,035,836.76	\$311.58	\$1,105,787.95	\$0.00	\$69,951.19
411317	KS	2	UNITED TELEPHONE COMPANY OF EASTERN KAN	56467	54,933	\$548.67	\$10,356,879.67	\$548.68	\$10,431,721.08	\$0.01	\$74,841.41
220386	GA	2	STANDARD TEL. CO.	58340	56,712	\$431.07	\$5,690,287.84	\$431.07	\$5,767,256.04	(\$0.00)	\$76,968.20
330886	WI	2	GTE NORTH INC.-WI	456727	441,903	\$317.82	\$1,419,635.48	\$317.82	\$1,496,778.53	\$0.00	\$77,143.05
210336	FL	2	ALLTEL FLORIDA, INC.	71760	69,424	\$366.28	\$3,636,469.04	\$366.28	\$3,715,265.06	\$0.00	\$78,796.02
522400	WA	2	UNITED TELEPHONE CO OF THE NW - WA	78149	73,509	\$317.25	\$1,507,748.61	\$317.25	\$1,591,283.08	\$0.00	\$83,534.47
223036	GA	2	GEORGIA ALLTEL TELECOM	80324	77,630	\$327.83	\$2,126,136.26	\$327.83	\$2,213,991.49	(\$0.00)	\$87,855.23
462185	CO	2	EAGLE TELECOMMUNICATIONS INC.	67564	65,520	\$582.97	\$14,038,418.39	\$582.97	\$14,127,596.32	\$0.00	\$89,177.93
532361	OR	2	TELEPHONE UTILITIES OF OREGON INC.	69215	66,912	\$405.58	\$5,434,530.75	\$405.58	\$5,525,456.91	\$0.00	\$90,926.16
442109	TX	2	LUFKIN-CONROE TELEPHONE EXCHANGE, INC.	90459	86,652	\$354.89	\$3,897,353.50	\$354.89	\$3,995,372.53	(\$0.00)	\$98,019.03
240506	SC	2	UNITED TEL. CO. OF THE CAROLINAS	93988	88,893	\$318.08	\$1,871,248.76	\$318.08	\$1,972,324.85	\$0.00	\$101,076.09
411842	KS	2	UNITED TELEPHONE CO OF KS	79482	75,665	\$388.43	\$5,172,200.25	\$388.43	\$5,274,841.97	(\$0.00)	\$102,641.72
310695	MI	2	GTE NORTH, INC.-MI	643783	626,517	\$341.12	\$3,472,501.80	\$341.12	\$3,581,725.96	(\$0.00)	\$109,224.16
522416	WA	2	GTE NORTHWEST INC. - WASHINGTON	701711	642,146	\$297.14	\$734,968.20	\$297.14	\$847,029.47	\$0.00	\$112,061.27
432080	OK	2	GTE SOUTHWEST INC. - OKLAHOMA	102536	100,407	\$326.50	\$2,663,152.60	\$326.50	\$2,776,967.56	(\$0.00)	\$113,814.96
260410	KY	2	CONTEL KY, INC. DBA GTE KY	86919	85,181	\$429.82	\$8,466,912.61	\$429.82	\$8,582,658.24	\$0.00	\$115,745.63
250281	AL	2	CONTEL SOUTH-AL DBA GTE SYSTEMS OF SOUTH	107160	104,211	\$346.64	\$4,128,274.48	\$346.64	\$4,246,637.15	\$0.00	\$118,362.67
401730	AR	2	CONTEL OF AR, INC. DBA GTE ARKANSAS	89925	87,769	\$436.29	\$9,150,056.49	\$436.29	\$9,269,314.56	\$0.00	\$119,258.07
401691	AR	2	ALLTEL ARKANSAS, INC.	92758	90,539	\$424.10	\$8,611,080.54	\$424.10	\$8,733,913.30	(\$0.00)	\$122,832.76
495105	NM	1	MOUNTAIN BELL-NEW MEXICO	744865	723,540	\$296.38	\$773,138.67	\$296.38	\$899,114.02	(\$0.00)	\$125,975.35
421186	MO	2	GTE NORTH INC. - MISSOURI	124973	115,089	\$308.48	\$1,704,534.27	\$308.48	\$1,835,087.84	\$0.00	\$130,553.57
205050	WV	1	C & P TEL. CO. OF W VA	795437	757,595	\$322.02	\$2,752,001.72	\$322.02	\$2,884,245.16	\$0.00	\$132,243.44
300615	OH	2	GTE NORTH, INC.-OH	798044	762,571	\$286.71	\$77,439.09	\$286.71	\$210,638.05	\$0.00	\$133,198.96
230509	NC	2	CONTEL OF NC, INC. DBA GTE NC	112108	110,248	\$382.99	\$7,086,363.84	\$382.99	\$7,236,004.69	(\$0.00)	\$149,640.85
361456	MN	2	UNITED TELEPHONE CO OF MINN	137798	132,769	\$323.88	\$3,295,402.92	\$323.88	\$3,446,219.51	\$0.00	\$150,816.59
405211	AR	1	SOUTHWESTERN BELL-ARKANSAS	903939	875,570	\$312.21	\$2,321,617.63	\$312.21	\$2,474,038.23	(\$0.00)	\$152,420.60
472416	ID	2	GTE NORTHWEST INC. - IDAHO	118166	113,027	\$434.95	\$11,669,650.63	\$434.95	\$11,823,211.31	\$0.00	\$153,560.68
633201	PR	2	PUERTO RICO TEL. CO.	1024640	995,812	\$364.55	\$7,852,525.32	\$364.55	\$8,026,706.67	\$0.00	\$174,181.35
442084	TX	2	UNITED TELEPHONE CO. OF TEXAS INC.	138919	133,774	\$514.07	\$21,749,856.48	\$514.07	\$21,932,053.02	\$0.00	\$182,196.54
230476	NC	2	ALLTEL CAROLINA, INC.-NORTH	169444	165,821	\$322.30	\$3,945,474.40	\$322.30	\$4,133,989.16	\$0.00	\$188,514.76
633200	PR	2	PUERTO RICO TEL. CO. - CENTRAL	142430	140,649	\$478.94	\$19,161,889.66	\$478.94	\$19,352,972.26	\$0.00	\$191,082.60
265182	KY	1	SOUTH CENTRAL BELL-KY	1147748	1,113,777	\$290.49	\$534,111.76	\$290.49	\$728,229.75	(\$0.00)	\$194,117.99
522408	WA	2	TELEPHONE UTILITIES OF WA INC.	150043	144,006	\$395.92	\$10,652,710.64	\$395.92	\$10,848,332.71	\$0.00	\$195,622.07
442114	TX	2	CENTRAL TELEPHONE COMPANY OF TEXAS	179658	174,419	\$297.66	\$1,356,556.85	\$297.66	\$1,554,228.70	(\$0.00)	\$197,671.85
160138	NJ	2	UNITED TEL. CO. OF NJ, INC.	183417	177,097	\$293.99	\$954,920.31	\$293.99	\$1,155,751.91	\$0.00	\$200,831.60
285184	MS	1	SOUTH CENTRAL BELL-MISSISSIPPI	1212194	1,175,580	\$352.73	\$7,880,559.31	\$352.73	\$8,085,830.20	\$0.00	\$205,270.89
245194	SC	1	SOUTHERN BELL-SC	1342525	1,291,819	\$373.30	\$11,317,044.94	\$373.30	\$11,542,021.83	(\$0.00)	\$224,976.89
210328	FL	2	GTE FLORIDA, INC.	2008277	1,963,237	\$303.08	\$3,413,185.69	\$303.08	\$3,756,473.88	\$0.00	\$343,288.19
235193	NC	1	SOUTHERN BELL-NC	2165003	2,100,628	\$309.64	\$5,030,058.78	\$309.64	\$5,397,456.73	\$0.00	\$367,397.95
275183	LA	1	SOUTH CENTRAL BELL-LA	2198748	2,130,515	\$298.77	\$2,785,754.89	\$298.77	\$3,157,952.39	\$0.00	\$372,197.50
225192	GA	1	SOUTHERN BELL-GA	3712957	3,557,294	\$301.88	\$5,757,658.20	\$301.88	\$6,379,289.96	\$0.00	\$621,631.76
215191	FL	1	SOUTHERN BELL-FL	5829476	5,577,647	\$309.72	\$13,400,575.80	\$309.72	\$14,371,164.88	(\$0.00)	\$970,589.08
<b>COST COMPANY TOTALS</b>				163,853,219	157,214,117		\$767,185,831.11		\$730,800,750.96		(\$36,385,080.15)